



2013 Proposed Budget All Other Funds

City of Duluth, Minnesota

Table of Contents

2013 Proposed All Other Funds Budgets

	Beginning Page No.
Special Revenue Funds	1
Debt Service Funds	16
Capital Projects Funds	24
Golf Fund	28
Parking Fund	34
Utility Funds Summary	43
Water Fund	46
Gas Fund	56
Sewer Fund	66
Clean Water Fund	77
Stormwater Fund	81
Street Lighting Fund	90
Internal Service Funds	95

City of Duluth Minnesota - 2013 Budget

Special Revenue Funds

Funds

Lake Superior Zoo
 Parks Fund
 Special Projects
 Police Grants
 Economic Development
 Community Investment Fund
 Energy Management
 Home Program
 Community Development
 Community Development Admin
 Workforce Investment Act
 Senior Employment
 Other Post Employment Benefits
 DECC Revenue Fund

Special Revenue funds account for specific financial resources (other than special assessments, expendable trusts or other major capital projects) that are restricted to expenditures for specific purposes.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	70,130,402	61,813,886	56,439,378	54,446,975
REVENUES				
Taxes	0	0	2,600,000	2,600,000
Intergovernmental	12,248,022	13,720,348	11,548,981	8,570,900
Miscellaneous	9,273,981	8,580,321	5,282,900	6,788,300
TOTAL REVENUES	21,522,003	22,300,669	19,431,881	17,959,200
EXPENSES				
Personal Services	3,028,384	3,604,523	3,311,514	4,006,600
Other Services and Charges	2,025,327	2,578,257	3,820,700	2,015,800
Transfers	16,071,805	12,173,029	6,002,170	3,879,100
Miscellaneous	7,025,753	7,359,384	6,604,900	5,018,800
TOTAL EXPENSES	28,151,270	25,715,192	19,739,284	14,920,300
FUND BALANCE - DECEMBER 31	63,501,135	58,399,364	56,131,975	57,485,875

City of Duluth Minnesota - 2013 Budget

Lake Superior Zoological Gardens

200

Special Revenue fund established to account for the operation of the Lake Superior Zoological Gardens which was transferred to the Zoological Society in a new contractual relationship approved by the City Council late in 2009. The City will subsidize operations with a transfer from The Tourism Tax Fund.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	142,677	142,488	(106,500)	(106,500)
REVENUES				
Intergovernmental, State of MN	200,000	160,000	160,000	160,000
Admissions	683,709	696,618	713,000	732,000
Concessions & Commissions, Misc	219,258	208,043	220,000	236,500
Gifts and Donations	2,620	2,585	2,000	60,000
Other Sources	71,807	134,418	80,000	201,500
Transfer from Tourism Tax	520,000	520,000	520,000	510,000
TOTAL REVENUES	<u>1,697,394</u>	<u>1,721,664</u>	<u>1,695,000</u>	<u>1,900,000</u>
EXPENSES				
Capital Outlay	2,103	165,556		
Contract Services	2,296	1,666	5,000	5,000
Contract Services, Zoo Personnel	850,912	921,227	850,000	1,060,000
Contract Services, Op Expenses	831,938	871,535	830,000	825,000
Bank Services	10,334	10,668	10,000	10,000
TOTAL EXPENSES	<u>1,697,583</u>	<u>1,970,652</u>	<u>1,695,000</u>	<u>1,900,000</u>
FUND BALANCE - DECEMBER 31	142,488	(106,500)	(106,500)	(106,500)

City of Duluth Minnesota - 2013 Budget

Parks Fund

205

Special Revenue fund established to account for property tax monies received that are to be used for City parks as approved by the citizens of Duluth on a special referendum.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1			0	0
REVENUES				
Property Tax Levy			2,600,000	2,600,000
Licenses and Permits				34,000
Miscellaneous				48,500
TOTAL REVENUES			<u>2,600,000</u>	<u>2,682,500</u>
EXPENSES				
Personal Services			1,041,500	1,162,100
Other Services and Charges			406,000	462,900
Supplies			34,400	233,400
Miscellaneous			108,100	104,100
Capital Outlay			<u>1,010,000</u>	<u>720,000</u>
TOTAL EXPENSES			<u>2,600,000</u>	<u>2,682,500</u>
FUND BALANCE - DECEMBER 31			0	0

BUDGETED FTE'S	2010	2011	2012	2013
1130 Manager, Parks & Recreation			1	1
1070 Operations Coordinator			1	1
135 Public Information Coordinator			1	1
131 Volunteer Coordinator			0.5	0.5
129 Special Events Coordinator			1.5	1.5
129 Admin Information Specialist			1	1
124 Senior Center Coordinator			1	1
28 Trails Coordinator			1	1
26 Recreation Specialist			1	1
22 Maintenance Worker			0	1
Division Total			9	10

City of Duluth Minnesota - 2013 Budget

Special Projects

210

Special Revenue fund established to account for monies received as either donations or small grants which are to be expended for a specific purpose or project. Beginning in 2013, three firefighter positions will be funded through a SAFER grant from the Federal Government. These grants do not have retention requirements once the grant period is over.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	494,558	359,474	457,699	457,699
REVENUES				
Intergovernmental	159,965	1,618,415	53,500	211,100
Miscellaneous	319,978	457,769	221,300	203,500
Transfers In	0	24,735		
TOTAL REVENUES	479,943	2,100,919	274,800	414,600
EXPENSES				
Personal Services	18,115	931,720	26,000	222,700
Other Services and Charges	133,788	255,987	132,200	94,900
Transfers	77,854	179,419		
Miscellaneous	97,797	214,503	116,600	97,000
Capital Equipment	287,473	421,065		
TOTAL EXPENSES	615,027	2,002,694	274,800	414,600
FUND BALANCE - DECEMBER 31	359,474	457,699	457,699	457,699

BUDGETED FTE'S	2010	2011	2012	2013
226 Firefighter				3
Division Total				3

City of Duluth Minnesota - 2013 Budget

Police Special Grants

215

Special Revenue fund established to account for monies received as donations, grants, or other sources which are to be expended for a specific purpose or project related to policing.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	26,595	47,140	42,858	42,858
REVENUES				
Intergovernmental	1,389,438	1,268,580	842,700	1,223,000
Miscellaneous	1,155	0	1,000	257,000
Felony Forfeitures	115,480	114,103	130,300	130,000
TOTAL REVENUES	1,506,073	1,382,683	974,000	1,610,000
EXPENSES				
Personal Services - Police Extra Duty Pay				257,000
Other Services and Charges	267,325	334,990	200,000	314,700
Transfer to General Fund	825,029	822,448	603,800	742,700
Miscellaneous	358,845	229,527	78,200	259,000
Capital Equipment	34,329	0	92,000	36,600
TOTAL EXPENSES	1,485,528	1,386,965	974,000	1,610,000
FUND BALANCE - DECEMBER 31	47,140	42,858	42,858	42,858

City of Duluth Minnesota - 2013 Budget

Economic Development

255

Fund accounts for monies received from the U.S. Department of Housing and Urban Development Action Grant Program, and monies received for bond service fees from the issuance of Industrial Revenue Bonds. Such monies are to be used for the revitalization of the economy of the City of Duluth.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	64,150	55,944	(27,220)	(30,020)
REVENUES				
Intergovernmental Revenues	367,325	1,177,839	2,196,200	
Transfer from DEDA	13,579			
Other Reimbursements	0	14,239		
Other Miscellaneous	11,149	16,584	16,600	17,100
TOTAL REVENUES	392,053	1,208,662	2,212,800	17,100
EXPENSES				
Economic Development	108,929	1,291,826	2,215,600	
Transfer to Capital Projects Funds	291,330			17,100
TOTAL EXPENSES	400,259	1,291,826	2,215,600	17,100
FUND BALANCE - DECEMBER 31	55,944	(27,220)	(30,020)	(30,020)

City of Duluth Minnesota - 2013 Budget

Community Investment Fund

256

Fund accounts for monies received from Fond du Luth Casino in accordance with existing agreements with the Fond du Lac Band of Lake Superior Chippewa. As required by ordinance, interest is transferred annually to the general fund, and expenditures require a super majority vote of the city council. Current policy has focused on paying off existing street improvement debt and financing the street improvement program. This practice will be discontinued in 2013 and beyond until the ongoing relationship with the Band is clarified by courts.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	47,030,854	34,023,423	25,201,315	22,069,845
REVENUES				
Casino Proceeds/Misc				
Investment Earnings	973,984	1,241,805	247,000	105,000
TOTAL REVENUES	973,984	1,241,805	247,000	105,000
EXPENSES				
Administration - (annual)	9,066	0	9,000	
Legal Services	429,483	322,376		
Transfer to Capital Project	6,600,000	6,000,000		
Transfer to Debt Service	5,665,670	2,860,348	3,122,470	
Transfer to General Fund (annual)	1,277,196	881,189	247,000	105,000
TOTAL EXPENSES	13,981,415	10,063,913	3,378,470	105,000
FUND BALANCE - DECEMBER 31	34,023,423	25,201,315	22,069,845	22,069,845

City of Duluth Minnesota - 2013 Budget

Energy Management

257

Special Revenue fund established to receive rebate and grant funds and pay administrative costs associated with energy efficiency projects and management activities such as the Cities for Climate Protection (CCP) program. The City used this funding to create an Office of Environmental Sustainability, which is responsible for coordinating all aspects of sustainability, eco-development as well as the continuing on with the current responsibilities.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	352,519	286,839	342,573	336,573
REVENUES				
Intergovernmental Revenues	273,568			
Other Reimbursements	16,064	7,159		
From Public Utility	75,000	75,000	75,000	75,000
TOTAL REVENUES	364,632	82,159	75,000	75,000
EXPENSES				
Personal Services	27,204		80,000	83,000
Other Services & Charges	401,908	26,425		
Miscellaneous	1,200		1,000	
TOTAL EXPENSES	430,312	26,425	81,000	83,000
FUND BALANCE - DECEMBER 31	286,839	342,573	336,573	328,573

BUDGETED FTE'S	2010	2011	2012	2013
33 Energy Coordinator		1	1	1

City of Duluth Minnesota - 2013 Budget

Home Program

260

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development under the Home Investment Partnership (HOME) Program. costs include single family rehabilitation and administration of the program, as well as funds to affordable housing development by special community housing organizations (CHDO's). The budget figures reresent preliminary estimates only.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	0	0	(49,987)	0
REVENUES				
Home Grant	747,359	908,194	768,987	572,400
TOTAL REVENUES	<u>747,359</u>	<u>908,194</u>	<u>768,987</u>	<u>572,400</u>
EXPENSES				
Tenant Based Rental Assistance	6,552	107,801	107,900	85,900
CHDO Program	303,675	377,036		200,300
Home Ownership Program	386,299	415,511	251,600	
Rehabilitation			287,600	229,000
Administration	50,833	57,832	71,900	57,200
TOTAL EXPENSES	<u>747,359</u>	<u>958,181</u>	<u>719,000</u>	<u>572,400</u>
FUND BALANCE - DECEMBER 31	0	(49,987)	0	0

City of Duluth Minnesota - 2013 Budget

Community Development

262

Special Revenue fund established to account for monies received from the U.S. Department of Housing and Urban Development (HUD) as a grantee under the Community Development Program. These monies are to be expended for projects considered necessary for the renewal revitalization of targeted eligible neighborhoods and low and moderate income households. 2013 budget figures represent preliminary estimates only, awaiting the allocation of HUD funds.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	11,002	(41,366)	9,509	9,509
REVENUES				
State of Minnesota	73,957	783,929	611,000	
Community Development Block Grant	2,990,315	2,760,926	2,567,900	2,235,600
Emergency Shelter Grant	131,070	116,073	172,000	222,400
CDBG-R (ARRA)	381,624	25,340	10,000	
HPRP	527,512	560,417	16,300	
Neighborhood Stabilization	902,293	561,331	347,100	2,000
EPA Showcase Grant		36,232	166,700	166,700
Lead Remediation Grant		185,376	580,000	425,000
State Legacy Grant		225,000		178,000
Miscellaneous reimbursements	1,062	9,983		
TOTAL REVENUES	5,007,833	5,264,607	4,471,000	3,229,700
EXPENSES				
Economic Development	302,714	424,229	385,200	336,800
Housing	2,392,021	2,494,324	2,468,400	1,400,900
Physical Improvements	547,303	517,807	513,600	514,800
Public Service Projects	1,103,972	1,121,159	560,200	336,700
Program Administration	714,191	656,213	543,600	640,500
TOTAL EXPENSES	5,060,201	5,213,732	4,471,000	3,229,700
FUND BALANCE - DECEMBER 31	(41,366)	9,509	9,509	9,509

City of Duluth Minnesota - 2013 Budget

Community Development Administration

265

Special Revenue fund established to account for the administrative costs associated with the Community Development Block Grant Program and other HUD Programs.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	0	0	0	0
REVENUES				
Community Development				
Block Grant	506,396	489,517	493,800	623,800
Home	50,161	41,709	53,900	57,200
CDBG-R (ARRA)	19,773	19,349	30,000	0
HPRP	23,036	17,293	20,000	0
Neighborhood Stabilization	43,845	45,345	50,000	2,000
Lead Paint Abatement Grant		7,376	10,000	10,000
Emergency Shelter Grant	5,185	3,629	13,000	16,700
TOTAL REVENUES	648,396	624,218	670,700	709,700
EXPENSES				
Personal Services	608,293	550,454	563,900	604,000
OPEB	0	25,300	9,200	9,200
Other Services and Charges	40,103	48,464	97,600	96,500
TOTAL EXPENSES	648,396	624,218	670,700	709,700
FUND BALANCE - DECEMBER 31	0	0	0	0

BUDGETED FTE'S	2010	2011	2012	2013
1150 Director, Planning & Const Services				0.3
1085 Manager, CD/Housing	1.0	1.0	1.0	1.0
136 Senior Planner	2.0	2.0	2.0	2.0
133 Planner II	4.0	3.0	3.0	3.0
126 Information Technician	1.0	1.0	1.0	0.5
Division Total	8.0	7.0	7.0	6.8

City of Duluth Minnesota - 2013 Budget

Workforce Investment Act

268

Special Revenue fund which accounts for monies received through the Minnesota Department's of Economic Security and Trade, Economic Development, and Human Services to provide workforce development services for unemployed and underemployed persons. The 2013 budget figures represent preliminary estimates only and are subject to change as grants are appropriated by the State and approved by the City Council.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	357,792	385,120	466,175	466,175
REVENUES				
Miscellaneous	7,783	5,730		5,000
Food Stamp Employment				216,000
MFIP	1,060,897	1,060,036	896,000	863,600
Federal Grant	1,092,889	984,461	689,300	749,200
Federal Grant - ARRA	421,775	0		
State Grant	341,682	255,296	252,700	260,100
TOTAL REVENUES	2,925,026	2,305,523	1,838,000	2,093,900
EXPENSES				
Personal Services	1,860,988	1,580,521	1,079,100	1,267,200
OPEB	0	75,900	45,200	34,500
Other Services and Charges	1,036,710	568,047	713,700	792,200
TOTAL EXPENSES	2,897,698	2,224,468	1,838,000	2,093,900
FUND BALANCE - DECEMBER 31	385,120	466,175	466,175	466,175

BUDGETED FTE'S	2010	2011	2012	2013
1085 Mgr, Employment & Training	1	1	1	1
134 Sr Comm Service Emp Dir	1	1	1	1
131 Employment Technician	14	18	18	18
126 Information Technician	2	2	2	2
Division Total	18	22	22	22

City of Duluth Minnesota - 2013 Budget

Senior Programs

270

Special Revenue fund which accounts for monies received through the Minnesota Department of Economic Security and the National Council of Senior Citizens under Title V of the Older Americans Act to provide useful part-time employment for low-income elderly and to improve community services where needed.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	0	0	(72,080)	0
REVENUES				
Senior Employment Program - State	120,037	99,992	184,215	112,400
Senior Aides Program - Federal	319,254	308,693	363,679	263,700
ARRA - Sr. Empl. Program	98,666		0	
TOTAL REVENUES	<u>537,957</u>	<u>408,685</u>	<u>547,894</u>	<u>376,100</u>
EXPENSES				
Personal Services	513,784	465,927	475,814	376,100
Other Services and Charges	24,173	14,837		
TOTAL EXPENSES	<u>537,957</u>	<u>480,765</u>	<u>475,814</u>	<u>376,100</u>
FUND BALANCE - DECEMBER 31	0	(72,080)	0	0

City of Duluth Minnesota - 2013 Budget

Other Post Employment Benefits - OPEB

280

To accumulate resources to be deposited into an irrevocable trust fund for retiree health care costs. This fund only budgets the accrued liability portion of the annual required contribution for Other Post Employment Benefits. The "normal Cost" portion of the annual required contribution is budaaeted in the Medical Health Fund 630.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	20,847,892	25,690,642	28,819,295	29,845,095
REVENUES				
Property Tax Levy				
Investment Earnings	740,151	826,617	800,000	950,000
Change in Fair Value	1,804,657	125,286		43,700
Transfer from Special Revenue Funds		0	52,500	
Contributions- Employer	2,300,000	2,178,463	175,300	565,200
TOTAL REVENUES	4,844,808	3,130,366	1,027,800	1,558,900
EXPENSES				
Administrative Expenses	2,058	1,713	2,000	2,000
Transfer to General Fund	0	0	0	400,000
TOTAL EXPENSES	2,058	1,713	2,000	402,000
FUND BALANCE - DECEMBER 31	25,690,642	28,819,295	29,845,095	31,001,995

City of Duluth Minnesota - 2013 Budget

DECC Revenue Fund

281

Special revenue fund established to account for the .75% food & beverage tax and DECC pledged lodging tax dedicated to its support and maintenance. Revenues in the fund will be used to pay debt service on the DECC expansion bonds.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	802,363	864,182	1,355,741	1,355,741
REVENUES				
Earnings on Investments	136	0	100	
Other Reimbursements	0	466,984		
Transfer from Special Revenue Funds	1,396,409	1,454,200	2,028,800	2,614,300
TOTAL REVENUES	<u>1,396,545</u>	<u>1,921,184</u>	<u>2,028,900</u>	<u>2,614,300</u>
EXPENSES				
Transfer to Debt Service	<u>1,334,726</u>	<u>1,429,625</u>	<u>2,028,900</u>	<u>2,614,300</u>
TOTAL EXPENSES	<u>1,334,726</u>	<u>1,429,625</u>	<u>2,028,900</u>	<u>2,614,300</u>
FUND BALANCE - DECEMBER 31	864,182	1,355,741	1,355,741	1,355,741

City of Duluth Minnesota - 2013 Budget

Debt Service Funds

Funds

GO Debt Service - Tax Levy
GO Debt Service - Other Sources
Special Assessment Debt
Street Improvement Debt
Transit Bond Fund

Debt Service Funds account for the accumulation of resources for, and the payment of long term principal, interest and related costs. The City is meeting all of its debt service policy statements as outlined in the budget summary in the Introduction Section of the document.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	18,612,250	19,144,190	17,274,179	17,609,780
REVENUES				
Taxes	5,041,834	5,406,309	6,605,400	7,161,500
Intergovernmental	10,761	11,298	0	0
Special Assessments	2,117,134	1,735,627	1,612,900	1,441,500
Miscellaneous	2,572,332	326,457	276,900	241,700
Other Financing Sources	11,131,076	7,006,535	7,272,001	3,984,438
TOTAL REVENUES	20,873,137	14,486,226	15,767,201	12,829,138
EXPENSES				
Debt Service Payments	19,287,100	15,748,886	14,481,600	13,704,000
Miscellaneous	1,054,097	607,351	950,000	775,238
TOTAL EXPENSES	20,341,197	16,356,237	15,431,600	14,479,238
FUND BALANCE - DECEMBER 31	19,144,190	17,274,179	17,609,780	15,959,680

City of Duluth Minnesota - 2013 Budget

Debt Service Funds Narrative

2012 DEBT STATUS

The ratio of net direct bonded debt to assessed and market valuations, and the amount of bonded debt per capita are useful indicators of the City's debt position. Net direct bonded debt is considered to be tax supported, and is levied by taking the gross bonded debt of the City and subtracting allowable deductions for various revenue, tax increment, and special assessment issues. Estimated net direct bonded debt as of December 31, 2012 as it pertains to the City of Duluth is estimated as follows:

Total Gross Bonded Debt \$163,903,000

Less:

City Revenue Bonds	\$ 565,000
City - general obligation bonds paid by parking revenues	11,550,000
City - general obligation bonds paid by other revenues	42,555,000
Tax Abatement Bonds	7,315,000
Utility bonds paid from Enterprise Funds	28,760,000
Special assessment bonds	24,968,028

Net Direct Bonded Debt \$48,189,972

The City's debt is shown in the following table as a share of market value and per capita. The general obligation debt is limited by State Statute to 2.0 percent of market value.

<u>Year</u>	<u>Amount (in Thousands)</u>	<u>Percent of Market Value</u>	<u>Dollars Per Capita</u>
2013	\$48,190	1.0	\$559
2012	\$41,874	0.7	\$485
2011	\$40,949	0.7	\$471
2010	\$41,410	0.7	\$476
2009	\$22,420	0.4	\$258
2008	\$28,986	0.5	\$333
2007	\$29,284	0.6	\$337
2006	\$26,802	0.6	\$308
2005	\$19,208	0.5	\$221
2004	\$21,365	0.6	\$245
2003	\$23,037	0.7	\$265

The preceding table used an estimated tax capacity value of \$60,593,551 an Assessor's estimated taxable market value of \$4,836,987,300 and a population of 86,265, as reported in the 2010 census.

City of Duluth Minnesota - 2013 Budget

Debt Service Funds Narrative

The following tables provide specific information relative to the 2012 status of the debt service funds of the City. The appropriation budgets of each specific debt fund follow this presentation.

<u>General Obligation Bonds:</u>	<u>Issue Date</u>	<u>Outstanding 12/31/2012</u>	<u>2013 Levy Requirements</u>
West Michigan St.	12/19/09	317,000	147,500
Lakewalk Homes	10/01/05	260,000	55,200
Aerial Lift Bridge	8/07/08	1,085,000	183,800
DEDA - Cirrus	4/20/07	0	12,200
Medical District Parking Ramp	12/20/05	7,371,200	757,400
Police Station	12/17/09	18,485,000	1,419,500
Equipment	12/07/08	1,070,000	568,200
Equipment	12/17/09	1,580,000	557,000
Equipment	11/23/2010	1,850,000	477,700
Equipment	11/29/2011	3,095,000	660,200
Equipment	2012	3,518,000	735,600
Capital Improvement Projects	3/01/04	195,000	103,400
Capital Improvement Projects	6/01/05	470,000	166,700
Capital Improvement Projects	9/07/06	440,000	123,400
Capital Improvement Projects	12/13/07	740,000	164,200
Capital Improvement Projects	12/07/08	1,130,000	212,600
Capital Improvement Projects	11/23/2010	1,990,000	254,500
Capital Improvement Projects	11/29/2011	1,870,000	221,400
TOTAL DEBT SERVICE			6,820,500
5% Additional required by law (1)			341,000
NET DEBT LEVY - Total required by taxation			7,161,500

- (1) State law requires the City set aside 5% of existing bond obligations to cover anticipated shortages from tax delinquency.

City of Duluth Minnesota - 2013 Budget

General Obligation Debt Fund - Tax Levy

310

This Debt Service Fund is for the payment of tax levy supported general obligation bonds issued by the City.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	3,652,605	4,023,707	4,964,098	5,818,099
REVENUES				
Current Property Taxes	4,834,511	5,294,720	6,604,900	7,161,500
Delinquent Property Taxes	126,004	109,564		
State Property Tax Aid	10,590	11,298		
Sale of Bonds				
Bond Premium				
Other Sources	183,586	321,824	273,800	238,800
Transfer from General Fund		250,000		
Transfer from Debt Service			181,301	3,738
Transfer from Capital Project		4,167		
TOTAL REVENUES	5,154,691	5,991,573	7,060,001	7,404,038
EXPENSES				
Debt Service Payments:				
Bond Principal	2,825,000	3,063,095	4,014,100	4,568,300
Bond Interest	1,068,918	1,388,676	1,430,000	1,370,800
Payment to Escrow				
Other Expenditures:				
Other	57,239			
Transfer to SA Debt Service	59,368	182,091		
Transfer to SIP Debt Service				
Transfer to Enterprise Fund	756,100	399,100	754,900	757,400
Transfer to DEDA	11,845			
Bond Discount/Issuance				
Bond Fees	5,119	18,220	7,000	6,300
TOTAL EXPENSES	4,783,589	5,051,182	6,206,000	6,702,800
FUND BALANCE - DECEMBER 31	4,023,707	4,964,098	5,818,099	6,519,337

City of Duluth Minnesota - 2013 Budget

General Obligation Debt Fund - Other Sources

320

This debt service fund accounts for the payment of general obligation bonds issued by the City which are tax increment and revenue supported debt. Excluded from this fund are utility bonds and special assessment bonds.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	2,765,545	1,811,139	2,002,078	2,566,978
REVENUES				
Sale of Bonds	1,850,000			
Transfer from Special Revenue -				
Lake Superior Center	196,800	201,200	199,600	
DECC Expansion and Parking	720,000	720,400	724,800	
DECC Improvement	1,334,726	1,429,625	2,531,000	2,328,700
Spirit Mountain				500,000
Other	144,352			
Transfer from Capital Projects -				
DECC Improvement	650,012	854,105		
Transfer from Debt Service -				
Lakewalk Homes	49,909	41,775	50,000	40,000
Funded by Others -				
Airport				623,300
Spirit Mountain				15,900
Seaway Port - Airpark	86,002	83,876	83,900	84,400
Airport - Cirrus	374,237	378,948	378,900	388,400
TOTAL REVENUES	5,406,038	3,709,929	3,968,200	3,980,700
EXPENSES				
Bond Principal	1,995,000	1,380,000	1,270,000	795,000
Bond Interest	2,371,203	2,136,890	2,098,200	2,365,500
Bond Discount/Issuance	27,264			
Payment to Escrow	1,820,000			
Transfer to GO Debt Service			34,000	
Other	144,352			
Fiscal Agents	2,625	2,100	1,100	2,800
TOTAL EXPENSES	6,360,444	3,518,990	3,403,300	3,163,300
FUND BALANCE - DECEMBER 31	1,811,139	2,002,078	2,566,978	3,384,378

City of Duluth Minnesota - 2013 Budget

Special Assessment Debt Service

325

This Debt Service Fund accounts for the accumulation of resources and the payment of principal, interest and related costs on special assessment bonds issued by the City.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	1,637,476	1,827,946	2,295,525	2,230,725
REVENUES				
Construction Assessments	1,094,942	1,064,353	1,028,000	909,900
Construction Assessments with Taxes	268,698			
Earnings on Investments	834	1,614	600	800
Sale of Bonds	2,340,000			
Bond Premium	44,356			
Transfer from Capital Projects				
Transfer from Debt Service Funds	59,368	182,091		
TOTAL REVENUES	3,808,198	1,248,058	1,028,600	910,700
EXPENSES				
Bond Principal	891,100	576,905	890,900	916,700
Bond Interest	333,787	203,574	200,700	176,300
Payment to Escrow	2,335,250			
Bond Discount/Issuance	44,832			
Fiscal Agents	1,916		1,800	1,800
Transfer to Capital Projects	10,843			
TOTAL EXPENSES	3,617,728	780,479	1,093,400	1,094,800
FUND BALANCE - DECEMBER 31	1,827,946	2,295,525	2,230,725	2,046,625

City of Duluth Minnesota - 2013 Budget

Street Improvement Debt Service

330

This Debt Service Fund accounts for the accumulation of resources and the payment of principal, interest, and related costs on street improvement bonds issued by the City.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	10,327,656	11,251,070	7,861,940	6,990,240
REVENUES				
Construction Assessments	753,494	671,274	584,900	531,600
Earnings on Investments	3,556	3,019	2,500	2,100
Transfer from Special Revenue	5,665,670	2,860,348	3,122,500	
Transfer from Community Develop				
Transfer from Debt Service				
TOTAL REVENUES	6,422,720	3,534,641	3,709,900	533,700
EXPENSES				
Fiscal Agent Fees	4,340	4,025	3,900	3,200
Bond Principal	4,272,900	5,890,000	3,735,000	2,795,000
Bond Interest	1,222,066	1,029,746	842,700	716,400
TOTAL EXPENSES	5,499,306	6,923,771	4,581,600	3,514,600
FUND BALANCE - DECEMBER 31	11,251,070	7,861,940	6,990,240	4,009,340

City of Duluth Minnesota - 2013 Budget

Transit Bond

345

This Debt Service Fund is for the payment of interest payments and principal payments for bonds issued by the City for the Duluth Transit System.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	228,968	230,328	150,538	3,738
REVENUES				
Current Property Taxes	79,033	2,025		
Delinquent Property Taxes	2,286		500	
State Property Tax Aid	171			
TOTAL REVENUES	81,490	2,025	500	0
EXPENSES				
Interest Expense	4,780			
Fees & Commissions	350			
Bond Redemption	75,000	80,000		
Transfer to GO Debt Service		1,815	147,300	3,738
TOTAL EXPENSES	80,130	81,815	147,300	3,738
FUND BALANCE - DECEMBER 31	230,328	150,538	3,738	0

City of Duluth Minnesota - 2013 Budget

Capital Projects Funds

Funds

Special Assessment Capital
Permanent Improvements
DECC Capital Improvement
Street Improvement Program

Capital Projects funds account for financial resources to be used for acquisition, construction or improvements of capital facilities other than those financed by enterprise funds

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	1,398,554	2,375,064	5,529,198	3,979,498
REVENUES				
Taxes	392,198	390,830	142,100	207,500
Intergovernmental	9,667,506	10,494,297	4,380,000	5,578,000
Miscellaneous	2,034,032	15	1,695,000	2,184,000
Other Financing Sources	6,872,568	6,772,100	1,804,700	1,343,700
TOTAL REVENUES	18,966,304	17,657,242	8,021,800	9,313,200
EXPENSES				
Current	44,944	33,460	0	0
Capital Outlay	17,944,850	14,469,648	9,571,500	11,220,500
TOTAL EXPENSES	17,989,794	14,503,108	9,571,500	11,220,500
FUND BALANCE - DECEMBER 31	2,375,064	5,529,198	3,979,498	2,072,198

City of Duluth Minnesota - 2013 Budget

Special Assessment Capital Project

410

Capital Project fund established to account for improvements which are financed by special assessments. The 2013 budget figures represent preliminary estimates only.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	(442)	27,486	23,719	31,919
REVENUES				
Earnings on Investments	27	15		
Transfer from Debt Service	10,843	6,380		
Bond Proceeds	17,058	9,340	8,200	8,700
TOTAL REVENUES	27,928	15,735	8,200	8,700
EXPENSES				
Improvements Other Than Buildings		19,502		10,000
TOTAL EXPENSES	0	19,502	0	10,000
FUND BALANCE - DECEMBER 31	27,486	23,719	31,919	30,619

City of Duluth Minnesota - 2013 Budget

Permanent Improvement

411

Minnesota State Laws 1971, Chapter 824 - Authorizing the City to levy an amount not to exceed .04836 percent of the tax capacity of the City to pay the cost of local improvements which will not sustain a special assessment.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	1,770,925	1,463,537	3,107,938	2,400,038
REVENUES				
Current Property Taxes	381,693	381,812	142,100	207,500
Delinquent Property Taxes	10,505	9,018		
Miscellaneous Federal Grants	5,607,908	3,137,267		1,400,000
State of Minnesota	1,511,413	2,576,527	250,000	
State Property Tax Aid	828	808		
Municipal State Aid	2,547,357	4,779,695	4,130,000	4,178,000
Other Share of Improvements	2,034,005		280,000	
Transfer from Special Assessment			440,000	
Public Utility Funds			856,000	1,215,000
* TOTAL REVENUES	12,093,709	10,885,127	6,098,100	7,000,500
EXPENSES				
Buildings and Structures	2,624,906			
Improvements Other Than				
Buildings	9,689,794	9,214,886	6,746,000	7,116,500
Transfer to General Fund	86,397	19,460	60,000	60,000
Transfer to Special Assessment		6,380		
TOTAL EXPENSES	12,401,097	9,240,726	6,806,000	7,176,500
FUND BALANCE - DECEMBER 31	1,463,537	3,107,938	2,400,038	2,224,038

* Actual amounts reflect all GASB required adjustments related to revenue recognition, such as timing and availability, while budget amounts are based on the year a project begins.

City of Duluth Minnesota - 2013 Budget

Street Improvement Program

440

Capital Project Fund established to account for improvements to be made as part of the City's Street Improvement Program.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	(371,929)	884,041	2,397,541	1,547,541
REVENUES				
Public Utility			1,415,000	2,184,000
Investment Earnings	46,814	34,290	500	
Transfer from Special Revenue	6,600,000	6,029,785		
Assessment Collections	197,853	692,305	500,000	120,000
TOTAL REVENUES	<u>6,844,667</u>	<u>6,756,380</u>	<u>1,915,500</u>	<u>2,304,000</u>
EXPENSES				
Improvements Other than Buildings	5,543,753	5,209,420	2,765,500	4,034,000
Transfer to General Fund	0	33,460		
Transfer to Debt Service	44,944	0		
TOTAL EXPENSES	<u>5,588,697</u>	<u>5,242,880</u>	<u>2,765,500</u>	<u>4,034,000</u>
FUND BALANCE - DECEMBER 31	884,041	2,397,541	1,547,541	(182,459)

City of Duluth Minnesota - 2013 Budget

Golf Fund

503

The Golf Fund is a self supporting enterprise fund which accounts for the operation of Enger Park and Lester Park, the City's two municipal 27 hole golf courses.

The major source of revenue is user fees through daily admissions, season passes, and concession sales.

Estimated Revenues/Expenses	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUE				
Operating	1,954,605	1,860,077	2,013,000	2,013,000
Non-Operating	12,816	(29,065)	0	0
	<u>1,967,421</u>	<u>1,831,012</u>	<u>2,013,000</u>	<u>2,013,000</u>
EXPENSES				
Personal Services	110	102	0	0
Supplies	52,632	68,996	60,000	60,000
Other Services and Charges	1,441,433	1,366,474	1,445,600	1,445,600
Utilities	46,991	47,294	41,500	41,500
Depreciation and Amortization	137,217	217,224	214,000	211,000
Cost of Sales	307,970	301,190	310,000	310,000
Improvements - Non-Capital	3,218	0	0	0
Debt Service - Interest	17,061	25,802	23,600	8,150
	<u>2,006,632</u>	<u>2,027,082</u>	<u>2,094,700</u>	<u>2,076,250</u>
ESTIMATED OPERATING INCOME / (LOSS)	(39,211)	(196,070)	(81,700)	(63,250)

City of Duluth Minnesota - 2013 Budget

Golf Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2013 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	(1,000,000)
Estimated Net Income (Loss)	(63,250)
<u>Other Sources</u>	
Depreciation	211,000
Bond Amortization	<u>0</u>
Total Other Sources	<u>147,750</u>
<u>Other Uses</u>	
Bond Principal Payments	<u>0</u>
Total Other Uses	<u>0</u>
ESTIMATED BUDGETARY YEAR END CASH BALANCE	<u><u>(852,250)</u></u>

City of Duluth Minnesota - 2013 Budget

Lester Golf Course

503

Revenue Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:				
4440 Daily Admission	268,809	251,828	275,000	275,000
4441 Unlimited Season - Golf	47,450	50,700	205,000	205,000
4441 Family Season	42,875	34,060	0	0
4441 Restricted Season	57,904	67,050	0	0
4441 Junior Unlimited	19,470	16,847	0	0
4441 College Season	12,800	19,285	0	0
4441 Patron Card	14,700	14,060	0	0
4442 Motor Cart	136,438	131,121	140,000	140,000
4443 Driving Range Fees	26,056	25,797	28,000	28,000
4443 Other Rentals	2,546	5,604	4,500	4,500
4627 Concessions & Commissions	251,859	233,124	250,000	250,000
TOTAL OPERATING REVENUES	880,907	849,476	902,500	902,500
NON-OPERATING REVENUES				
4601 Earnings on Investments	9	9	0	0
4639 Loss on Sale of Equipment	0	(17,132)	0	0
TOTAL NON-OPERATING REVENUES	9	(17,123)	0	0
TOTAL REVENUE - LESTER	880,916	832,353	902,500	902,500

City of Duluth Minnesota - 2013 Budget

Enger Golf Course

503

Revenue Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:					
4440	Daily Admission	337,881	307,380	345,000	345,000
4441	Unlimited Season - Golf	81,250	70,200	265,000	265,000
4441	Family Season	39,900	32,180	0	0
4441	Restricted Season	74,120	77,875	0	0
4441	Junior Unlimited	21,239	17,025	0	0
4441	College Season	21,966	23,495	0	0
4441	Patron Card	20,475	16,650	0	0
4442	Motor Cart	168,068	166,681	175,000	175,000
4443	Driving Range Fees	43,008	39,550	46,000	46,000
4443	Other Rentals	3,256	5,596	4,500	4,500
4622	Rent of Buildings	395	1,565	0	0
4627	Concessions & Commissions	262,140	252,404	275,000	275,000
TOTAL OPERATING REVENUES		1,073,698	1,010,601	1,110,500	1,110,500
NON-OPERATING REVENUES					
4601	Earnings on Investments	9	9	0	0
4639	Loss on Sale of Equipment	0	(11,951)	0	0
4644	Misc. Fees, Sales & Services, Donation	12,798	0	0	0
TOTAL NON-OPERATING REVENUES		12,807	(11,942)	0	0
TOTAL REVENUE - ENGER		1,086,505	1,010,601	1,110,500	1,110,500

City of Duluth Minnesota - 2013 Budget

Lester Golf Course

503-400-LSTR

Operating Expense Detail

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OTHER EXPENDITURES				
5133 Life Insurance	55	51	0	0
5141 Unemployment Compensation	0		0	0
5212 Motor Fuels	25,408	31,446	27,500	27,500
5285 Food & Beverage for Resale	60,840	60,652	65,000	65,000
5286 Golf Merchandise for Resale	109,456	93,135	95,000	95,000
5310 Contract Services	634,192	577,963	640,000	640,000
5321 Telephone	834	876	800	800
5381 Electricity	11,840	10,875	10,500	10,500
5384 Refuse Disposal	3,219	2,687	2,500	2,500
5385 Oil	6,392	8,473	6,000	6,000
5415 Equipment Rental	35,562	35,851	35,600	35,600
5420 Depreciation	60,028	99,540	98,100	100,000
5427 Credit Card Commissions	10,311	9,413	10,000	10,000
5441 Other Services & Charges	1,629	(982)	1,500	1,500
5493 Cost Allocation Charges	33,400	33,400	33,400	33,400
5611 Bond Interest	7,414	5,097	2,500	0
5614 Capital Lease Interest	1,027	7,492	8,900	3,900
5622 Bond Cost Amortization	2,925	2,925	2,700	0
5580 Capital Equipment	0		0	0
TOTAL	1,004,532	978,894	1,040,000	1,031,700
TOTAL - LESTER	1,004,532	978,894	1,040,000	1,031,700

City of Duluth Minnesota - 2013 Budget

Enger Golf Course

503-400-ENGR

Operating Expense Detail

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OTHER EXPENDITURES				
5133 Life Insurance	55	51	0	0
5141 Unemployment Compensation	0	0	0	0
5212 Motor Fuels	27,224	37,550	32,500	32,500
5284 Liquor Purchases	13,016	12,317	15,000	15,000
5285 Food & Beverage for Resale	83,643	81,728	85,000	85,000
5286 Golf Merchandise for Resale	41,015	53,358	50,000	50,000
5310 Contract Services	643,058	629,650	640,000	640,000
5321 Telephone	834	876	800	800
5381 Electricity	23,237	20,916	20,000	20,000
5384 Refuse Disposal	2,303	3,351	2,500	2,500
5385 Oil	0	992	0	0
5415 Equipment Rental	35,562	35,851	35,600	35,600
5420 Depreciation	71,339	111,834	110,500	111,000
5427 Credit Card Commissions	13,016	11,510	12,500	12,500
5441 Other Services & Charges	(365)	(1,334)	2,000	2,000
5493 Cost Allocation Charges	33,400	33,400	33,400	33,400
5611 Bond Interest	7,414	5,097	2,500	0
5614 Capital Lease Interest	1,206	8,116	9,700	4,250
5622 Bond Cost Amortization	2,925	2,925	2,700	0
5580 Capital Equipment	3,218	0	0	0
TOTAL	1,002,045	1,048,188	1,054,700	1,044,550
TOTAL - ENGR	1,002,045	1,048,188	1,054,700	1,044,550

City of Duluth Minnesota - 2013 Budget

Parking Fund

505

The Parking Fund accounts for all revenues and expenses related to the operation and maintenance of city owned parking ramps and parking lots, as well as parking meters - both on and off-street.

This enterprise fund was created in 2010 by moving the related expenses and revenues from the city's general fund , and includes the required transfers in from debt service and DEDA.

Estimated Income and Expense	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUES				
Operating Revenue	2,563,215	2,567,129	2,610,000	2,810,800
Non-Operating	1,687,798	869,364	1,236,100	2,265,600
	<u>4,251,013</u>	<u>3,436,493</u>	<u>3,846,100</u>	<u>5,076,400</u>
EXPENSES				
Personal Services	148,025	161,557	159,300	554,600
Supplies	47,316	74,047	126,500	119,300
Other Services and Charges	283,800	276,616	335,100	861,500
Utilities	154,555	155,603	165,000	165,400
Depreciation and Amortization	512,309	512,035	505,300	500,300
Improvements - Non-Capital	138,267	115,540	72,500	85,000
Debt Service - Interest	673,058	637,165	599,700	560,500
Transfers Out	1,382,500	1,452,200	1,452,700	1,952,700
	<u>3,339,830</u>	<u>3,384,763</u>	<u>3,416,100</u>	<u>4,799,300</u>
ESTIMATED OPERATING INCOME (LOSS)	911,183	51,730	430,000	277,100

BUDGETED FTE'S	2010	2011	2012	2013
1100 Parking Manager	0	0	0	1
121 Clerical Support Technician				1
24 Parking Ramp Leadworker	1	1	1	1
18 Parking Monitors				5
22 Maintenance Worker	0	0	1	0
15 Parking Ramp Attendant	3	3	1	0
Division Total	4	4	3	8

City of Duluth Minnesota - 2013 Budget

Parking Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2012 Projected	2013 Proposed
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH	4,359,469	3,720,934
Estimated Operating Income (Loss)	59,221	277,100
<u>Other Sources</u>		
Depreciation	495,200	483,400
Bond Amortization	<u>16,900</u>	<u>16,900</u>
Total Other Sources	512,100	500,300
<u>Other Uses</u>		
Bond Principal Payments	790,000	825,000
Bond Interest Paid	19,856	20,600
Capital Improvements	<u>400,000</u>	
Total Other Uses	1,209,856	845,600
ESTIMATED BUDGETARY YEAR END CASH BALANCE	<u><u>3,720,934</u></u>	<u><u>3,652,734</u></u>

City of Duluth Minnesota - 2013 Budget

Parking Fund

505

Revenue Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:				
4371 Parking Meter Revenues	777,558	796,839	775,000	881,900
4373 Transient Parking	868,555	889,707	905,000	1,016,900
4374 Contract Parking	<u>916,765</u>	<u>880,583</u>	<u>930,000</u>	<u>912,000</u>
TOTAL OPERATING REVENUE	2,562,878	2,567,129	2,610,000	2,810,800
NON-OPERATING REVENUES:				
4472 Administrative Parking Fines				1,025,000
4601 Earnings on Investments	771	680		
4680 Damages or Losses Recovered	337			
4730 Transfer from Capital Projects	449,815			
4730 Transfer in from DEDA	481,112	469,584	481,200	483,200
4730 Transfer in from Debt Service	<u>756,100</u>	<u>399,100</u>	<u>754,900</u>	<u>757,400</u>
TOTAL NON-OPERATING REVENUES	1,688,135	869,364	1,236,100	2,265,600
TOTAL REVENUE	4,251,013	3,436,493	3,846,100	5,076,400

City of Duluth Minnesota - 2013 Budget

Parking Administration

505-015-1479

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular				124,800
5101 Permanent Employees - Overtime				0
5103 Temporary Employees - Regular				0
TOTAL				<u>124,800</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.				8,800
5122 F.I.C.A. Social Security				7,700
5123 F.I.C.A. Medicare				1,800
5124 Health Insurance				0
5125 Dental Insurance				800
5126 Life Insurance				400
5127 Health Care Savings Plan				1,200
5130 Cafeteria Plan Benefits				25,100
TOTAL				<u>45,800</u>
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies				2,000
5307 Admin/Management Fees				39,400
5321 Phone Service				700
5335 Mileage Reimbursement				400
5441 Other Services and Charges				7,000
TOTAL				<u>49,500</u>
2512 TOTAL - ADMINISTRATION				220,100

City of Duluth Minnesota - 2013 Budget

Technology Center Parking Ramp

505-015-1480-2510

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	54,809	57,914	58,500	
5101 Permanent Employees - Overtime	1,526	1,332	2,500	
5103 Temporary Employees - Regular	0	3,996		
TOTAL	56,335	63,242	61,000	
EMPLOYEE BENEFITS				
5121 P.E.R.A.	3,121	3,923	4,100	
5122 F.I.C.A. Social Security	3,421	3,847	3,800	
5123 F.I.C.A. Medicare	800	900	900	
5124 Health Insurance	8,314	8,552	8,600	
5125 Dental Insurance	560	544	600	
5126 Life Insurance	263	270	300	
5127 Health Care Savings Plan	415	483	500	
5141 Unemployment Compensation		1,276		
TOTAL	16,894	19,795	18,800	
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	12,912	9,646	5,000	0
5220 Repair & Maintenance Supplies	1,699	3,689	1,000	0
5310 Contract Services				150,200
5319 Other Professional Service	417	661	5,000	0
5320 Data Services	875	900	900	0
5321 Phone Service	1,135	352	100	0
5335 Mileage Reimbursement	238	223	100	0
5381 Electricity	48,637	45,680	50,000	50,000
5382 Water, Gas & Sewer	2,357	2,781	2,000	2,000
5384 Refuse Disposal	840	864	800	100
5386 Steam	9,364	10,328	8,000	8,000
5404 Equipment Maintenance/Repair	2,796	3,138	4,000	1,100
5405 Parking Lot Maintenance	1,117	2,062	25,000	25,000
5420 Depreciation	171,629	171,629	171,600	173,300
5427 Credit Card commissions	2,849	3,155	1,800	0
5441 Other Services and Charges	16,835	11,942	20,000	0
5450 Laundry	1,540	2,128	400	0
5493 Cost Allocation	4,700	4,700	4,700	4,700
5580 Capital Equipment			12,500	175,000
5611 Bond Interest	52,756	42,542	32,100	21,300
5620 Fiscal Agents Fees	337	249		
5622 Bond Amortization	8,325	8,414	8,400	8,400
TOTAL	341,358	325,083	353,400	619,100
2510 TOTAL - TECHNOLOGY CENTER RAMP	414,587	408,120	433,200	619,100

City of Duluth Minnesota - 2013 Budget

East Superior Street Parking Ramp

505-015-1480-2511

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING EXPENSES					
5220	Repair & Maintenance Supplies	17,673	38,420	30,000	0
5307	Admin Management Fees	185,000	200,417	200,000	228,900
5381	Electricity	13,439	16,028	15,000	15,000
5382	Water, Gas & Sewer	1,767	1,933	2,000	2,000
5405	Parking Lot Maintenance	0	5,416	10,000	10,000
5420	Depreciation	39,766	39,766	39,800	39,800
5441	Other Services and Charges	0	100	6,000	0
5493	Cost Allocation	4,700	4,700	4,700	4,700
5580	Capital Equipment				200,000
5611	Bond Interest	4,384	3,619	2,600	1,700
5622	Bond Amortization	655	662	700	700
5730	Transfer to General Fund	310,600	303,300	308,700	308,700
	TOTAL	577,984	614,361	619,500	811,500
2511	TOTAL - E SUPERIOR ST PARKING RAMP	577,984	614,361	619,500	811,500

City of Duluth Minnesota - 2013 Budget

Medical District Parking Ramp

505-015-1480-2512

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	54,808	57,912	58,500	
5101 Permanent Employees - Overtime	1,526	1,332	2,500	
5103 Temporary Employees - Regular				
TOTAL	56,334	59,244	61,000	
EMPLOYEE BENEFITS				
5121 P.E.R.A.	3,121	3,714	4,000	
5122 F.I.C.A. Social Security	3,420	3,599	3,800	
5123 F.I.C.A. Medicare	800	841	900	
5124 Health Insurance	8,314	8,551	8,500	
5125 Dental Insurance	560	544	600	
5126 Life Insurance	263	270	200	
5127 Health Care Savings Plan	414	482	500	
5141 Unemployment Compensation		1,276		
TOTAL	16,892	19,277	18,500	
OPERATING EXPENSES				
5219 Other Miscellaneous Supplies	5,178	7,045	8,000	0
5220 Repair & Maintenance Supplies	0	0	3,000	0
5310 Contract Services				155,000
5319 Other Professional Service	123	234		
5320 Data Services	825	900	900	0
5335 Mileage Reimbursement	213	235	100	0
5381 Electricity	47,499	46,373	45,000	45,000
5382 Water, Gas & Sewer	22,317	23,087	35,000	35,000
5404 Equipment Maintenance/Repair	3,744	2,803	4,000	2,000
5405 Parking Lot Maintenance	2,923	6,207	25,000	25,000
5420 Depreciation	227,016	227,016	227,000	227,000
5427 Credit Card commissions	2,347	2,580	1,700	0
5441 Other Services and Charges	14,255	10,761	13,100	0
5450 Laundry	223	0		
5481 Property Taxes	3,163	3,323	3,500	3,500
5493 Cost Allocation	4,700	4,700	4,700	4,700
5580 Capital Equipment			12,500	205,000
5611 Bond Interest	615,931	591,103	565,000	537,500
5620 Fiscal Agents Fees	350	350	400	400
5622 Bond Amortization	8,185	7,815	7,800	7,800
5730 Transfer to General Fund	250,000	292,926	262,200	262,200
TOTAL	1,208,992	1,227,458	1,218,900	1,510,100
2512 TOTAL - MEDICAL DISTRICT PARKING RAMP	1,282,218	1,305,979	1,298,400	1,510,100

City of Duluth Minnesota - 2013 Budget

Library and Coney Island Parking Ramps

505-015-1480-2513

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING EXPENSES				
5310 Contract Services				84,800
5319 Other Professional Service	1,958			0
5381 Electricity	9,174	8,529	8,000	8,000
5405 Parking Lot Maintenance	134,228	101,855	25,000	25,000
5420 Depreciation	32,161	32,161	32,200	32,200
5493 Cost Allocation	4,600	4,600	4,600	4,600
5580 Capital Outlay				134,500
5730 Transfer to General Fund	0		42,400	42,400
TOTAL	180,163	147,145	112,200	331,500
2513 TOTAL - LIBRARY & CONEY ISLAND PARKING RAMPS	180,163	147,145	112,200	331,500

City of Duluth Minnesota - 2013 Budget

Parking Meters and Enforcement

505-015-1481

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular				247,300
5101 Permanent Employees - Overtime				0
5103 Temporary Employees - Regular				0
TOTAL				<u>247,300</u>
EMPLOYEE BENEFITS				
5121 P.E.R.A.				17,300
5122 F.I.C.A. Social Security				15,300
5123 F.I.C.A. Medicare				3,600
5124 Health Insurance				0
5125 Dental Insurance				2,700
5126 Life Insurance				1,300
5127 Health Care Savings Plan				2,200
5130 Cafeteria Plan Benefits				93,000
TOTAL				<u>135,400</u>
OPERATING EXPENSES				
5212 Motor Fuels				7,000
5218 Uniforms				4,500
5219 Other Miscellaneous Supplies	1,329	6,254	4,500	800
5241 Small Equipment	8,526	8,994	75,000	105,000
5310 Contract Services				150,000
5409 Fleet Service Charges		1,151	3,000	4,000
5420 Depreciation	24,572	24,572	17,800	11,100
5427 Credit Card Commissions	621	926		
5441 Other Services and Charges	19,806	6,687	8,500	11,200
5493 Cost Allocation	4,600	4,600	4,600	4,600
5580 Capital Equipment				55,000
5730 Transfer to General Fund	821,900	933,587	839,400	1,339,400
TOTAL	<u>881,354</u>	<u>986,771</u>	<u>952,800</u>	<u>1,692,600</u>
2512 TOTAL - METERS & ENFORCEMENT	881,354	986,771	952,800	2,075,300

City of Duluth Minnesota - 2013 Budget

Divisions

Director's Office
Capital
General Expense
Engineering
Customer Services
Operations
Water Treatment/Pumping
Natural Gas
Wastewater Treatment
Inflow & Infiltration

Public Works & Utilities - Utility Operations

Utility Operations is the utility funds' side of the Department of Public Works and Utilities and represents four municipally owned utilities budgeted as the Water Fund; Gas Fund; Sewer Fund; and Stormwater Fund. The Public Works operation is presented in the General Fund.

Mission and Core Services

To provide water, gas, sewer and stormwater services to customers at customers at the lowest possible cost consistent with maintaining the department as a continuing, self sustaining operation.

	2010	2011	2012	2013	Difference
Budgeted FTE's	187.35	190.75	196.15	199.15	3.00
Expenditures	2010 Actual	2011 Actual	2012 Budget	2013 Proposed	Difference
Salaries and Benefits	16,150,619	16,561,084	19,344,200	18,860,100	(484,100)
Supplies	27,606,606	27,739,177	31,647,200	23,953,900	(7,693,300)
Other Services & Charges	17,894,094	18,213,361	17,172,900	16,891,600	(281,300)
Utilities	1,381,238	1,356,774	1,490,000	1,476,200	(13,800)
Depreciation/Amortization	4,286,883	4,443,103	5,293,900	5,416,900	123,000
Grants & Awards	2,133,730	1,819,772	2,080,000	2,080,000	-
Improvements -Non-Capital	248,699	410,424	410,000	404,900	(5,100)
Debt Service - Interest	1,225,745	1,078,263	1,208,600	1,120,300	(88,300)
Debt Service - Other	58,384	23,944	31,300	33,500	2,200
Capital Lease Interest	336,252	318,019	306,600	278,000	(28,600)
Total Operating	71,322,250	71,963,921	78,984,700	70,515,400	(8,469,300)
Non-Operating	21,235,682	24,876,772	16,765,700	16,703,100	(62,600)
Total Appropriation Budget	92,557,932	96,840,693	95,750,400	87,218,500	(8,531,900)

City of Duluth Minnesota - 2013 Budget

Utility Operations Personnel Summary

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 PROPOSED
1165	Director of Public Works & Utilities	0.80	0.80	0.80	0.80
1140	City Engineer	0.60	0.60	0.60	0.60
1130	Chief Engineer - Utilities	1.00	1.00	1.00	1.00
1115-1130	Manager, Customer Service	1.00	1.00	1.00	1.00
1115-1130	Manager, Utility Operations	1.00	1.00	1.00	1.00
1115-1130	Operations Mgr, W&G Supply	1.00	1.00	1.00	1.00
1080-1095	Utility Operations Supervisor	3.00	3.00	3.00	3.00
1045-1055	Customer Relations Supervisor	1.00	1.00	1.00	1.00
1090	Measurement Services Supervisor	1.00	1.00	1.00	1.00
1075	Chief Gas Controller	1.00	1.00	1.00	1.00
1075	Water Plant Supervisor	1.00	1.00	1.00	1.00
133-136	Geographic Systems Tech	0.80	-	-	-
136	Financial Analyst	-	-	-	1.00
135	Safety & Training Specialist	0.75	0.75	0.75	0.75
132	Utility Accounts Receivable Specialist	2.00	3.00	3.00	3.00
131	Paralegal	1.00	1.00	1.00	1.00
129	Administrative Information Specialist	1.40	1.40	1.40	1.40
126	Information Technician	16.80	15.60	16.60	16.60
121	Clerical Support Technician	1.00	3.00	2.00	2.00
121	Janitor	-	-	2.00	2.00
36	Project Engineer	4.00	4.00	5.00	5.00
34	Chief Water Plant Operator	1.00	1.00	-	-
34	Senior Engineering Specialist	-	-	0.80	0.80
32	Corrosion Technician	1.00	1.00	1.00	2.00
32	Gas & Energy Coordinator	1.00	1.00	1.00	1.00
32	Project Coordinator	3.80	3.80	2.80	2.80
32	FOG Project Coordinator	-	-	-	1.00
32	Senior Water Plant Operator	-	-	-	-
32	Utility Operations Leadworker	7.00	7.00	7.00	7.00
32	W&G Service Leadworker	2.00	2.00	2.00	2.00
32	Water Lab Chemist	1.00	1.00	1.00	1.00
31	Electrician	-	-	1.00	1.00
31	Pipeline Welder	3.00	3.00	3.00	3.00
31	Senior Engineering Technician	13.40	14.80	12.20	12.20
31	Water Plant Operator A	5.00	4.00	5.00	5.00
31	Water Quality Specialist	7.00	7.00	6.00	5.00

City of Duluth Minnesota - 2013 Budget

Utility Operations Personnel Summary - continued

		2010 BUDGET	2011 BUDGET	2012 BUDGET	2013 PROPOSED
30	Appliance Mechanic Journeyperson	16.00	15.00	15.00	15.00
30	Senior Gas Control Operator	1.00	1.00	1.00	1.00
30	Warehouse Specialist	2.00	2.00	3.00	3.00
29	Gas Fitter	1.00	2.00	2.00	2.00
29	Lift Station Operator	2.00	2.00	2.00	2.00
29	Meter Mechanic	1.00	1.00	1.00	1.00
29	Painter	2.00	2.00	2.00	2.00
29	Regulator Mechanic	2.00	2.00	3.00	3.00
28	Collection System Maintenance Worker	5.00	8.00	9.00	9.00
28	EAM Coordinator	-	1.00	1.00	1.00
28	Engineering Technician	-	-	2.20	3.20
28	Gas Control Operator II	1.00	1.00	1.00	1.00
28	Utility Operator	34.00	17.00	17.00	17.00
28	Utility Operator Apprentice	-	14.00	12.00	12.00
28	Utility Service Journeyperson	11.00	11.00	11.00	11.00
28	W&G Maintenance Journey Person	3.00	5.00	6.00	6.00
27	Water Lab Technician	1.00	1.00	1.00	1.00
26	Gas Control Operator I	1.00	1.00	1.00	1.00
26	Utility Radio Dispatcher	6.00	6.00	6.00	5.00
26	Water Plant Operator C	-	1.00	-	-
24	Water Plant Operator D	-	-	1.00	2.00
23	Utility Maintenance Worker	11.00	8.00	9.00	9.00
22	Meter Reader	2.00	3.00	3.00	3.00
	DEPARTMENT TOTAL	187.35	190.75	196.15	199.15

City of Duluth Minnesota - 2013 Budget

Water Fund

510

The Water Fund is a self-supporting enterprise fund which accounts for the collection, treatment, and distribution of water to the citizens of Duluth. The major funding source for this fund is metered water sales, representing 98% of total revenues for 2013. Significant categories of expense include: personnel and benefits at 48% of the 2013 total; and the combined categories of Supplies, Utilities, and Other Services and Charges representing 31% of the 2013 Proposed expenses.

Presented below is a tabular summary of the major categories of revenues and expenses function over a four year period.

Estimated Income and Expense	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUE				
Operating	12,006,506	11,743,509	12,144,600	14,779,100
Non-Operating	37,963	11,379	49,700	63,300
	<u>12,044,469</u>	<u>11,754,888</u>	<u>12,194,300</u>	<u>14,842,400</u>
EXPENSES				
Personal Services	5,066,051	5,251,568	5,724,700	5,785,000
Supplies	1,170,283	1,220,447	1,213,200	1,225,400
Other Services & Charges	1,230,402	1,475,062	1,290,300	1,249,000
Utilities	1,176,390	1,151,790	1,269,400	1,262,900
Depreciation/Amortization	1,414,807	1,414,602	1,571,100	1,597,000
Improvements -Non-Capital	122	68,650	11,300	20,600
Debt Service - Interest	181,524	184,103	215,900	219,900
Debt Service - Other	6,113	5,563	5,500	5,700
Capital Lease Interest	121,051	114,487	110,400	100,100
Transfers	1,032,726	613,646	280,000	428,000
	<u>11,399,469</u>	<u>11,499,918</u>	<u>11,691,800</u>	<u>11,893,600</u>
ESTIMATED OPERATING INCOME (LOSS)	645,000	254,970	502,500	2,948,800
Other Sources of Cash	2,209,938	2,454,254	2,028,400	1,729,600
Other Uses of Cash	<u>(3,438,055)</u>	<u>(4,513,402)</u>	<u>(3,668,600)</u>	<u>(4,184,500)</u>
Increase (Decrease) in Cash	<u>(583,117)</u>	<u>(1,804,178)</u>	<u>(1,137,700)</u>	<u>493,900</u>

City of Duluth Minnesota - 2013 Budget

Water Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2012 Budget	2012 Projected	2013 Proposed
ESTIMATED OPERATING INCOME (LOSS)	502,500	2,342,600	2,948,800
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,571,100	1,493,200	1,597,000
Bond Amortization	5,500	5,700	5,700
Other Post Employment Benefits Not Funded	369,800	369,800	-
Due from Other Funds	-	14,516	-
Special Assessment Principal	82,000	186,900	126,900
Total Other Sources of Cash	<u>2,028,400</u>	<u>2,070,116</u>	<u>1,729,600</u>
<u>Other Uses of Cash</u>			
Due to Other Funds	-	840,663	-
Budget Carry-Over for Encumbrances	79,900	351,900	-
Net Project Timing Adjustments	269,100	-	-
Capital Improvements from Current Revenues	420,000	490,600	400,000
Infrastructure Improvements	1,211,000	574,200	2,118,000
Capital Equipment Purchases	317,600	73,100	224,300
Bond Principal Payments	1,182,000	1,089,200	1,245,900
AMR Lease Principal Payments	189,000	189,000	196,300
Total Other Uses of Cash	<u>3,668,600</u>	<u>3,608,663</u>	<u>4,184,500</u>
INCREASE (DECREASE) IN CASH	(1,137,700)	804,053	493,900
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	<u>(185,479)</u>	<u>-</u>	<u>804,053</u>
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	<u><u>(1,323,179)</u></u>	<u><u>804,053</u></u>	<u><u>1,297,953</u></u>

City of Duluth Minnesota - 2013 Budget

Water Fund

510

Revenue Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:				
4624 Equipment Rent	-	-	-	-
4636 Sale of Scrap	19,792	23,233	12,000	12,000
4680 Damage or Losses Recovered	1,084	-	-	-
4800 Meter Repair	-	6,629	8,000	10,000
4801 Off/On Charge	-	(99)	14,000	14,000
4802 Interest - Customer Accounts	49,777	48,360	40,000	42,000
4805 Reimbursements	14,289	6,805	12,000	8,000
4807 Water Tower Lease	126,809	137,458	135,000	140,000
4809 Miscellaneous Operating	48,773	45,768	10,000	8,000
4810 Metered Water Sales	9,375,990	9,102,381	9,498,800	10,946,600
4811 Water for Resale	1,046,158	1,046,560	1,086,600	1,268,000
4831 Fixed Rate Charges	1,323,834	1,326,414	1,328,200	2,330,500
TOTAL OPERATING REVENUES	12,006,506	11,743,509	12,144,600	14,779,100
NON-OPERATING REVENUES:				
4220 State of Minnesota	1,250	-	-	-
4230 Pera Aid	16,919	16,919	16,900	16,900
4806 Connection Fees	-	2,000	8,000	8,000
4850 Earnings on Investments	885	294	800	400
4851 Interest Income	15,721	(7,602)	24,000	10,000
4853 Gain on Sale of Assets	2,828	(2,363)	-	-
4854 Utility Assessment	360	2,131	-	28,000
4730 Transfers In from Internal Svc Fund	-	-	-	-
TOTAL NON-OPERATING REVENUES	37,963	11,379	49,700	63,300
TOTAL REVENUE	12,044,469	11,754,888	12,194,300	14,842,400

City of Duluth Minnesota - 2013 Budget

Director's Office

510-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	45,744	46,070	45,700	62,700
5101 Permanent Employees - Overtime	259	400	-	500
TOTAL	46,003	46,470	45,700	63,200
EMPLOYEE BENEFITS				
5121 P.E.R.A.	3,017	3,236	3,100	4,400
5122 F.I.C.A. Social Security	2,682	2,857	2,800	3,900
5123 F.I.C.A. Medicare	656	668	700	900
5124 Health Insurance	3,706	4,000	4,300	-
5125 Dental Insurance	250	260	200	300
5126 Life Insurance	117	120	100	200
5127 Health Care Savings	1,112	567	1,900	600
5130 Cafeteria Plan Benefits	-	-	-	9,300
TOTAL	11,540	11,708	13,100	19,600
OPERATING EXPENSES				
5200 Office Supplies	94	50	100	100
5241 Small Equipment	554	254	200	-
5321 Telephone	201	219	200	100
5331 Training Expense	-	270	300	300
5335 Mileage Reimbursement - Local	28	26	100	100
5441 Other Services and Charges	27	102	-	-
TOTAL	904	921	900	600
1900 TOTAL - DIRECTOR'S OFFICE	58,447	59,099	59,700	83,400

City of Duluth Minnesota - 2013 Budget

Capital

510-500-1905

Capital expenditures support the infrastructure required to provide a safe and adequate supply of water to Duluth residents and neighboring communities. This includes costs for depreciation and debt service.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,414,807	1,414,602	1,571,100	1,597,000
5441 Other Services and Charges	-	-	-	-
5535 Improvements (Non-Capital)	122	68,650	11,300	20,600
5540 Equipment (Non-Capital)	-	13,281		-
5611 Bond Interest	181,524	184,103	215,900	219,900
5613 Interest from Bond Amortization	1,589	(1,455)	(1,500)	(1,500)
5614 Capital Lease Interest	121,051	114,487	110,400	100,100
5620 Fiscal Agents Fee	939	481	400	600
5622 Bond Amortization	4,524	7,018	7,000	7,200
TOTAL	1,724,556	1,801,167	1,914,600	1,943,900
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bonds	2,451,399	2,916,441	-	5,000,000
5533 Capital Improvements - Revenue Financing	923,887	916,949	420,000	400,000
5536 Utility Infrastructure Replacmt Proj	273,730	685,663	1,211,000	2,118,000
5580 Capital Equipment	177,156	344,072	317,600	224,300
TOTAL	3,826,172	4,863,125	1,948,600	7,742,300
1905 TOTAL - CAPITAL	5,550,728	6,664,292	3,863,200	9,686,200

City of Duluth Minnesota - 2013 Budget

Utility General Expense

510-500-1915

This represents normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, office supplies and utilities.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	-	3,885	56,200	43,400
TOTAL	-	3,885	56,200	43,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	-	-	3,800	3,000
5122 F.I.C.A. Social Security	-	241	3,500	2,700
5123 F.I.C.A. Medicare	-	56	800	600
5124 Health Insurance	-	-	9,800	-
5125 Dental Insurance	-	-	400	400
5126 Life Insurance	3,922	3,803	200	200
5127 Health Care Savings	-	-	500	400
5130 Cafeteria Plan Benefits	-	-	-	8,500
5134 Other Post Retirement Benefits	(101,658)	(1,373)	369,800	-
5135 Retiree Health Insurance	588,096	530,988	619,800	712,800
5151 Worker's Compensation	116,800	140,700	99,800	61,400
TOTAL	607,160	674,415	1,108,400	790,000
OPERATING EXPENSES				
5200 Office Supplies	330	36	600	500
5201 Computer Supplies/Software	10,592	19,438	23,900	28,600
5205 Safety & Training	595	767	1,000	1,000
5211 Cleaning & Janitorial Supplies	2,839	3,495	2,800	3,000
5219 Other Miscellaneous	4,665	333	-	-
5241 Small Equipment	6,509	3,207	300	500
5301 Auditing Services	3,122	1,797	2,500	2,000
5305 Medical Services/Testing Fees	-	3,552	400	1,000
5310 Contract Services	24,720	2,028	-	-
5312 Lobbyist Fees	1,000	-	-	-
5320 Data Services	2,506	9,230	12,900	12,300
5321 Telephone	11,336	10,849	7,200	11,000
5331 Training Expense	431	1,839	1,200	1,400
5335 Mileage Reimbursement - Local	291	48	100	100
5356 Copier, Printer Lease & Supplies	-	-	-	3,900
5360 Insurance	359,800	412,000	192,700	131,100
5381 Electricity	15,281	16,865	12,000	12,000
5382 Water, Gas & Sewer	26,728	16,478	21,200	20,200
5384 Refuse Disposal	5,068	4,176	3,200	3,200
5401 Building Repair & Maintenance	5,601	6,583	7,500	7,500
5404 Equipment Repair & Maintenance	106	112	-	-
5418 Vehicle/Equipment Lease	4,346	6,046	3,700	-
5441 Other Services & Charges	3,039	7,516	4,600	18,500
5450 Laundry	2,764	3,149	2,000	2,000
5457 Hydrant Maintenance	30,000	30,000	30,000	30,000
5493 Cost Allocation	408,200	408,200	383,200	383,200
5700 Transfer to General Fund	-	57,300	-	-
5700 Transfer to Internal Service Funds	695,100	277,350	-	148,000
TOTAL	1,624,969	1,302,394	713,000	821,000
1915 TOTAL - GENERAL EXPENSE	2,232,129	1,980,694	1,877,600	1,654,400

City of Duluth Minnesota - 2013 Budget

Engineering

510-500-1930

Provides engineering services including design, inspection and construction locates for the water distribution system

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	299,542	298,320	279,400	285,000
5101 Permanent Employees - Overtime	20,569	12,619	20,000	20,000
5103 Temporary Wages	2,061	1,090	3,000	4,500
TOTAL	322,172	312,029	302,400	309,500
EMPLOYEE BENEFITS				
5121 P.E.R.A.	21,434	21,411	19,100	20,200
5122 F.I.C.A. Social Security	19,130	18,546	18,600	19,200
5123 F.I.C.A. Medicare	4,474	4,338	4,300	4,500
5124 Health Insurance	39,578	39,435	45,500	-
5125 Dental Insurance	1,837	1,837	1,800	1,800
5126 Life Insurance	861	861	900	800
5127 Health Care Savings	3,070	5,102	3,700	6,800
5130 Cafeteria Plan Benefits	-	-	-	62,100
TOTAL	90,384	91,530	93,900	115,400
OPERATING EXPENSES				
5200 Office Supplies	383	13	800	300
5201 Computer Supplies	6,037	3,841	6,400	11,800
5203 Paper, Stationery and Forms	343	523	200	300
5205 Safety and Training Materials	-	64	200	200
5212 Motor Fuel	4,771	6,229	4,000	5,000
5219 Other Miscellaneous Supplies	978	760	-	-
5240 Small Tools	166	-	500	200
5241 Small Equipment	4,538	5,643	2,400	2,200
5242 Survey Equipment and Supplies	-	-	4,700	4,700
5320 Data Services	-	-	400	500
5321 Telephone	1,760	1,720	1,600	1,600
5322 Postage	-	10	100	100
5331 Training Expenses	1,234	762	4,700	4,800
5335 Mileage Reimbursement	44	50	200	200
5355 Printing and Copying	619	523	900	900
5356 Copier, Printer Lease & Supplies	-	-	-	3,900
5404 Equipment Maintenance Repair	874	292	800	600
5409 Fleet Services	3,481	3,988	5,500	5,500
5418 Vehicle/Equipment Lease	1,549	818	2,500	-
5433 Dues and Subscriptions	259	140	600	600
5435 Books and Pamphlets	142	-	200	200
5438 Licenses	102	-	100	-
5441 Other Services and Charges	887	2,059	5,300	5,300
5486 One Call System	2,647	2,870	2,600	2,600
TOTAL	30,814	30,305	44,700	51,500
1930 TOTAL - ENGINEERING	443,370	433,864	441,000	476,400

City of Duluth Minnesota - 2013 Budget

Customer Services

510-500-1940

Customer Accounts provides meter reading, billing, payment collection and account services for utility customers. Service provides installation, inspection, repair and replacement of meters and checks the integrity of customer utility connections.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	805,930	772,879	783,900	771,400
5101 Permanent Employees - Overtime	49,594	33,823	52,600	42,000
5103 Temporary Wages	-	-	-	-
5118 Meal Allowance	-	46	-	-
TOTAL	855,524	806,748	836,500	813,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	55,897	54,498	53,300	54,200
5122 F.I.C.A. Social Security	51,245	48,225	51,800	50,400
5123 F.I.C.A. Medicare	12,033	11,279	12,200	11,800
5124 Health Insurance	121,360	118,929	137,900	-
5125 Dental Insurance	5,902	5,603	5,700	5,600
5126 Life Insurance	2,767	2,666	2,700	2,600
5127 Health Care Savings	8,653	8,415	14,500	11,100
5130 Cafeteria Plan Benefits	-	-	-	173,800
TOTAL	257,857	249,615	278,100	309,500
OPERATING EXPENSES				
5200 Office Supplies	11,942	7,716	4,600	4,300
5201 Computer Supplies	1,765	-	400	400
5203 Paper/Stationery	2,352	1,092	2,500	2,300
5212 Motor Fuel	14,021	18,171	26,100	23,100
5218 Uniforms	2,526	3,256	2,500	2,500
5219 Other Miscellaneous Supplies	846	29	-	-
5220 Repair & Maintenance Supplies	14,752	41,101	36,800	44,000
5227 Utility System	117,906	17,348	79,600	65,400
5228 Painting Supplies	1,271	2,633	3,000	3,000
5240 Small Tools	735	637	1,500	1,500
5241 Small Equipment	5,361	7,813	8,500	6,900
5310 Contract Services	18,852	37,279	32,500	32,500
5320 Data Services	2,807	972	-	-
5321 Telephone	2,566	2,766	3,100	3,200
5322 Postage	50,430	46,473	49,200	48,900
5331 Training Expenses	735	1,328	1,700	1,700
5339 Armored Pickup	1,127	1,190	1,200	1,200
5355 Printing & Copying	161	1,709	500	700
5356 Copier, Printer Lease & Supplies	-	-	-	600
5401 Building/Structure Repair & Maint	136	94	-	-
5404 Equipment Maintenance & Repair	7,967	3,297	3,900	4,100
5409 Fleet Services	13,556	10,954	20,800	16,800
5427 Credit Card Commission	5,287	8,264	8,300	8,300
5432 Uncollectible Accounts	(74,516)	94,417	10,000	15,000
5441 Other Services & Charges	843	1,516	2,400	2,400
TOTAL	203,428	310,055	299,100	288,800
1940 TOTAL - CUSTOMER SERVICE	1,316,809	1,366,418	1,413,700	1,411,700

City of Duluth Minnesota - 2013 Budget

Utility Operations

510-500-1945

Operates, maintains and improves the pipeline distribution system to provide a dependable supply of water to Duluth and surrounding areas.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	1,312,081	1,500,786	1,384,000	1,499,000
5101 Permanent Employees - Overtime	346,925	268,319	325,000	300,000
5103 Temporary Wages	-	-	-	-
5118 Meal Allowance	-	1,005	6,000	3,000
TOTAL	1,659,006	1,770,110	1,715,000	1,802,000
EMPLOYEE BENEFITS				
5121 P.E.R.A.	109,850	119,751	94,600	105,400
5122 F.I.C.A. Social Security	99,277	105,967	106,000	111,500
5123 F.I.C.A. Medicare	23,296	24,824	24,800	26,100
5124 Health Insurance	203,371	216,664	244,800	-
5125 Dental Insurance	8,877	10,018	9,500	10,500
5126 Life Insurance	4,155	4,696	4,500	4,900
5127 Health Care Savings	14,634	16,195	12,400	26,100
5130 Cafeteria Plan Benefits	-	-	-	325,100
5141 Unemployment Compensation	10,071	5,130	-	-
TOTAL	473,531	503,245	496,600	609,600
OPERATING EXPENSES				
5200 Office Supplies	4,587	1,199	3,000	2,000
5201 Computer Supplies/Software	-	2,100	-	-
5205 Safety & Training Materials	10,958	3,044	2,600	2,100
5210 Plant/Operating Supplies	15,638	13,164	9,600	10,300
5212 Motor Fuel	63,500	74,666	70,000	73,000
5215 Shop Materials	2,778	1,654	2,600	2,300
5218 Uniforms	2,954	2,016	4,900	6,000
5219 Other Miscellaneous Supplies	433	47	-	-
5220 Repair & Maintenance Supplies	4,763	2,770	2,500	2,500
5222 Paving Materials	17,028	31,450	25,000	25,000
5224 Gravel & Other Maintenance Mtls	60,681	20,934	70,000	70,000
5227 Utility Maintenance Supply	273,375	355,212	175,000	187,000
5228 Painting Supplies	5	-	300	300
5240 Small Tools	6,187	8,147	5,300	5,300
5241 Small Equipment	19,093	6,722	9,400	10,500
5310 Contract Services	28,958	24,995	28,500	28,500
5320 Data Services	5	523	-	-
5321 Telephone	2,853	2,055	2,200	2,000
5331 Training Expenses	6,417	8,805	8,800	9,000
5333 Freight/Delivery Charges	56	-	-	-
5335 Mileage Reimbursement	4,747	3,794	6,500	5,500
5355 Printing and Copying	1,320	1,861	500	500
5356 Copier, Printer Lease & Supplies	-	-	-	1,000
5382 Water/Sewer/Gas	4,133	6,650	8,000	7,500
5384 Refuse Disposal	11,146	8,863	9,000	9,000
5404 Equipment Maintenance/Repair	-	500	400	400
5409 Fleet Service Charges	99,669	102,296	100,000	100,000
5415 Vehicle/Equipment Rental	483	15,750	3,000	5,000
5419 Other Rentals	9,803	1,197	-	-
5438 License	69	69	500	500
5441 Other Services & Charges	4,476	1,609	5,500	2,000
5450 Laundry	12,262	8,651	8,100	9,700
5700 Transfer to General Fund	337,626	278,996	280,000	280,000
TOTAL	1,006,003	989,739	841,200	856,900
1945 TOTAL - UTILITY OPERATIONS	3,138,540	3,263,094	3,052,800	3,268,500

City of Duluth Minnesota - 2013 Budget

Water Treatment and Pumping

510-500-1955

Treatment is required to produce a safe and potable water supply that meets Federal and State standards. This includes bacterial, biochemical and physical testing. The operation and maintenance of pump stations throughout the city is necessary to lift water to elevations that provide adequate pressure for customer use.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	537,368	582,551	556,500	635,400
5101 Permanent Employees - Overtime	35,701	18,152	35,000	20,000
5118 Meal Allowance	-	40	-	-
TOTAL	573,069	600,743	591,500	655,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	37,794	40,859	38,200	45,000
5122 F.I.C.A. Social Security	34,820	35,592	36,700	40,600
5123 F.I.C.A. Medicare	8,143	8,324	8,600	9,500
5124 Health Insurance	77,911	84,104	93,400	-
5125 Dental Insurance	3,386	3,802	3,600	4,300
5126 Life Insurance	1,587	1,782	1,700	2,000
5127 Health Care Savings	6,164	6,607	5,100	5,800
5130 Cafeteria Plan Benefits	-	-	-	146,800
TOTAL	169,805	181,070	187,300	254,000
OPERATING EXPENSES				
5200 Office Supplies	2,515	2,024	2,000	1,000
5201 Computer Supplies/Software	-	-	-	-
5210 Plant/Operating Supplies	16,019	17,325	10,000	10,000
5212 Motor Fuel	3,874	4,144	2,500	2,500
5216 Treatment Chemicals	384,006	427,619	512,800	513,000
5218 Uniforms	1,271	2,055	2,300	2,800
5219 Other Miscellaneous Supplies	10,038	7,966	12,000	12,000
5220 Repair & Maintenance Supplies	28,677	72,328	68,000	63,000
5228 Painting Supplies	2,625	1,793	3,000	3,000
5240 Small Tools	4,879	1,123	4,500	3,000
5241 Small Equipment	17,528	3,215	7,000	7,000
5310 Contract Services	1,104	16,717	20,000	20,000
5319 Other Professional Services	25,517	15,518	15,000	50,000
5320 Data Services	797	785	500	5,400
5321 Telephone	2,079	2,288	2,700	2,700
5322 Postage	64	103	200	200
5331 Training Expenses	6,370	5,766	9,100	7,100
5335 Local Mileage Reimbursement	5,392	6,795	4,000	6,000
5355 Printing and Copying	347	386	1,500	1,000
5356 Copier, Printer Lease & Supplies	-	-	-	2,200
5381 Electricity	1,054,886	1,018,638	1,120,000	1,120,000
5382 Water & Sewer	59,148	80,120	96,000	91,000
5400 Misc. Repair & Maintenance	-	-	2,000	-
5401 Building Repair & Maintenance	9,007	2,266	71,200	41,200
5404 Equipment Maintenance/Repair	27,221	51,895	105,000	100,000
5409 Fleet Services	4,031	4,228	5,000	5,000
5433 Dues and Subscriptions	7,062	5,334	5,000	5,000
5438 Licenses	23	23	300	300
5441 Other Services & Charges	63,377	57,995	65,500	65,500
5450 Laundry	4,007	4,200	4,000	4,000
5483 Water Testing Fees	880	1,120	2,500	2,000
TOTAL	1,742,744	1,813,769	2,153,600	2,145,900
1955 TOTAL-WATER TRMT & PMPING	2,485,618	2,595,582	2,932,400	3,055,300

City of Duluth Minnesota - 2013 Budget

Gas Fund

520

The Gas Fund is a self supporting enterprise fund which accounts for the distribution of an adequate, reliable, and safe supply of gas to the citizens of Duluth. Other services provided are the inspection, maintenance and servicing of customer gas utilization equipment.

The major funding source for this fund is metered gas sales which represents 97% of total revenues for 2013. The major category of expense is purchased gas, representing 60% of all expenses proposed.

Presented below is a tabular summary of the major categories of revenues and expenses by function over a four year period.

Estimated Income and Expense	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUE				
Operating Revenues	1,243,526	1,313,925	1,339,500	1,357,700
Gas Sales	38,455,307	39,967,501	40,558,300	33,717,600
Non-Operating Revenues	59,152	58,191	78,800	83,400
	<u>39,757,985</u>	<u>41,339,617</u>	<u>41,976,600</u>	<u>35,158,700</u>
EXPENSES				
Personal Services	6,333,691	6,425,261	7,947,500	7,701,600
Supplies	791,004	797,567	743,500	745,300
Other Services & Charges	4,510,734	4,223,843	4,556,200	4,018,300
Natural Gas Purchases	25,014,748	25,207,873	29,108,100	21,395,800
Utilities	44,326	45,591	47,500	46,200
Depreciation/Amortization	1,219,538	1,240,613	1,337,100	1,369,800
Improvements -Non-Capital	93,335	168,634	6,300	3,100
Debt Service - Interest	366,001	195,807	232,600	185,600
Debt Service - Other	33,046	1,887	7,600	(7,900)
Capital Lease Interest	110,963	104,946	101,100	91,700
Transfers	914,500	609,612	20,000	157,700
	<u>39,431,886</u>	<u>39,021,634</u>	<u>44,107,500</u>	<u>35,707,200</u>
ESTIMATED OPERATING INCOME (LOSS)				
	326,099	2,317,983	(2,130,900)	(548,500)
Other Sources of Cash	1,699,788	1,278,447	2,227,100	1,551,300
Other Uses of Cash	<u>(4,497,083)</u>	<u>(4,327,489)</u>	<u>(4,138,700)</u>	<u>(4,046,000)</u>
Increase (Decrease) in Cash	<u>(2,471,196)</u>	<u>(731,059)</u>	<u>(4,042,500)</u>	<u>(3,043,200)</u>

City of Duluth Minnesota - 2013 Budget

Gas Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2012 Budget	2012 Projected	2013 Proposed
ESTIMATED OPERATING INCOME (LOSS)	(2,130,900)	(581,700)	(548,500)
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,337,100	1,288,700	1,369,800
Bond Amortization	7,600	(7,900)	(7,900)
Other Post Employment Benefits Not Funded	719,100	719,100	-
Due from Other Funds	-	20,287	-
Interfund Loan Receivable	-	107,108	-
Energy Fund Loan Repayment	150,000	150,000	150,000
Special Assessment Principal	13,300	39,400	39,400
Total Other Sources of Cash	2,227,100	2,316,695	1,551,300
<u>Other Uses of Cash</u>			
Due to Other Funds	-	61,500	-
Budget Carry-Over for Encumbrances	144,800	194,200	-
Net Project Timing Adjustments	(33,600)	-	-
Capital Improvements from Current Revenues	2,620,000	1,693,300	2,690,000
Capital Equipment Purchases	378,200	220,300	318,100
Bond Principal Payments	856,000	461,000	858,000
AMR Lease Principal Payment	173,300	173,300	179,900
Total Other Uses of Cash	4,138,700	2,803,600	4,046,000
INCREASE (DECREASE) IN CASH	(4,042,500)	(1,068,605)	(3,043,200)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,987,419	1,473,247	404,642
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	(2,055,081)	404,642	(2,638,558)

City of Duluth Minnesota - 2013 Budget

Gas Fund

520

Revenue Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:				
4636 Sale of Scrap	666	657	1,500	1,000
4801 Off/On Charge	60,912	69,940	62,000	20,000
4802 Interest Earned on Customer Accts	127,288	136,597	140,000	135,000
4805 Reimbursements	386,024	238,545	280,000	250,000
4809 Miscellaneous Operating Revenue	25,632	102,638	86,000	78,000
4818 Servicing Appliances	235,535	292,763	280,000	280,000
4819 Comfort Policy	357,116	351,377	355,000	375,000
4820 Residential Firm	20,819,659	22,129,529	21,359,800	19,141,400
4821 Comm/Industrial Firm Small	-	-	-	-
4822 Comm/Industrial Firm Large	9,701,095	9,839,027	9,995,800	7,915,500
4823 Comm/Industrial Interruptible Small	-	-	-	-
4824 Comm/Industrial Interruptible Large	4,742,939	4,788,958	5,993,000	3,382,600
4825 Purchase Gas Adjustment		185	-	-
4826 Large Transport		-		-
4827 Gas-Interruptible Transport	50,353	121,408	135,000	218,700
4831 Fixed Rate Charges	3,191,614	3,209,802	3,209,700	3,278,100
TOTAL OPERATING REVENUES	39,698,833	41,281,426	41,897,800	35,075,300
NON-OPERATING REVENUES:				
4220 State of Minnesota	1,250	-	-	-
4230 Pera Aid	23,365	23,365	23,400	23,400
4829 Two Tier Rate	23,818	27,827	46,900	45,000
4850 Earnings on Investments	3,937	2,969	3,500	3,700
4851 Interest Income - Other Sources	2,424	1,662	3,000	1,800
4853 Gain on Sale of Assets	3,388	(7,787)	2,000	2,000
4854 Utility Special Assessments	970	10,155		7,500
TOTAL NON-OPERATING REVENUES	59,152	58,191	78,800	83,400
TOTAL REVENUE	39,757,985	41,339,617	41,976,600	35,158,700

City of Duluth Minnesota - 2013 Budget

Director's Office

520-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	52,881	53,666	53,200	70,900
5101	Permanent Employees - Overtime	304	525	-	500
	TOTAL	53,185	54,191	53,200	71,400
EMPLOYEE BENEFITS					
5121	P.E.R.A.	3,470	3,735	3,600	5,000
5122	F.I.C.A. Social Security	3,127	3,333	3,300	4,400
5123	F.I.C.A. Medicare	760	780	800	1,000
5124	Health Insurance	4,846	5,140	5,600	-
5125	Dental Insurance	326	336	300	400
5126	Life Insurance	153	156	200	200
5127	Health Care Savings	1,176	635	3,200	700
5130	Cafeteria Plan Benefits				10,800
	TOTAL	13,858	14,115	17,000	22,500
OPERATING EXPENSES					
5200	Office Supplies	195	113	100	100
5241	Small Equipment	554	457	200	-
5321	Telephone	278	219	200	100
5331	Training/Travel		-	300	300
5335	Mileage Reimbursement Local	43	-	100	100
5441	Other Services & Charges	27	102		-
5452	Pipeline Safety		-		-
	TOTAL	1,097	891	900	600
1900	TOTAL - DIRECTOR'S OFFICE	68,140	69,197	71,100	94,500

City of Duluth Minnesota - 2013 Budget

Capital

520-500-1905

Capital expenditures support the infrastructure required to provide an adequate supply of natural gas to Duluth residents. This includes costs for depreciation and debt service.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,219,538	1,240,613	1,337,100	1,369,800
5441 Other Services and Charges	-	3,082		-
5535 Improvements (Non-Capital)	93,335	168,634	6,300	3,100
5540 Equipment (Non-Capital)	8,000	22,502		-
5611 Bond Interest	366,001	195,807	232,600	185,600
5613 Interest - Bond Amortization	26,324	(5,442)	900	(21,500)
5614 Capital Lease Interest	110,963	104,946	101,100	91,700
5620 Fiscal Agents Fee	948	656	600	600
5622 Bond Amortization	6,722	7,329	6,700	13,600
TOTAL	1,831,831	1,738,127	1,685,300	1,642,900
NON-OPERATING EXPENSES				
5533 Capital Improvements - Revenue Financing	1,184,839	1,397,352	2,620,000	2,690,000
5580 Capital Equipment	235,065	294,811	378,200	318,100
TOTAL	1,419,904	1,692,163	2,998,200	3,008,100
1905 TOTAL - CAPITAL	3,251,735	3,430,290	4,683,500	4,651,000

City of Duluth Minnesota - 2013 Budget

Utility General Expense

520-500-1915

This represents normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, office supplies and utilities.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	6,508	9,618	67,100	53,900
5101 Permanent Employees - Overtime	5	222		
TOTAL	6,513	9,840	67,100	53,900
EMPLOYEE BENEFITS				
5121 P.E.R.A.	345	533	4,600	3,800
5122 F.I.C.A. Social Security	405	608	4,200	3,300
5123 F.I.C.A. Medicare	95	142	1,000	800
5124 Health Insurance	760	1,140	13,000	-
5125 Dental Insurance	51	77	500	400
5126 Life Insurance	4,201	4,019	200	200
5127 Health Care Savings	47	68	600	500
5130 Cafeteria Plan Benefits				13,200
5134 Other Post Retirement Benefits	(146,795)	(225,129)	719,100	-
5135 Retiree Health Insurance	787,277	799,517	930,300	1,069,800
5151 Worker's Compensation	153,000	186,800	132,500	81,100
TOTAL	799,386	767,775	1,806,000	1,173,100
OPERATING EXPENSES				
5200 Office Supplies	2,430	4,287	1,800	2,000
5201 Computer Supplies/Software	16,270	30,465	35,600	43,100
5205 Safety & Training	728	2,885	1,100	1,100
5211 Cleaning & Janitorial Supplies	3,435	5,326	2,900	3,200
5241 Small Equipment	14,017	5,721	300	500
5301 Auditing Services	2,229	1,797	3,000	2,000
5305 Medical Services/Testing Fees	6,788	4,318	4,000	4,000
5319 Other Professional Services	23,362	1,000	15,000	-
5320 Data Services	2,763	12,945	17,000	15,800
5321 Telephone	29,958	24,315	16,600	22,700
5331 Training Expense	30,193	28,013	17,800	20,800
5335 Mileage Reimbursement	299	784	100	100
5356 Copier, Printer Lease & Supplies				3,400
5360 Insurance	67,700	67,300	62,000	62,000
5381 Electricity	15,373	14,904	15,100	15,100
5382 Water, Gas & Sewer	14,354	14,723	16,900	15,600
5384 Refuse Disposal	2,457	2,404	2,500	2,500
5401 Building Repair & Maintenance	8,385	7,977	6,500	6,500
5404 Equipment/Machinery Repair	4,347	2,485	-	-
5418 Vehicle/Equipment Rental	3,836	6,021	3,100	-
5433 Dues and Subscriptions	9,786	6,145	8,300	8,300
5438 Licenses	-	-	100	100
5441 Other Services & Charges	17,636	34,651	32,700	52,600
5450 Laundry	2,764	3,149	2,000	2,000
5452 Pipe Line Safety	15,109	16,532	12,000	12,000
5493 Cost Allocation	519,500	519,500	489,200	489,200
5711 Payment in Lieu of Taxes	3,236,527	2,778,918	2,870,000	2,289,600
5700 Transfer to General Fund	-	41,400	-	-
5700 Transfer to Internal Service Funds	894,500	539,325	-	137,700
TOTAL	4,944,746	4,177,290	3,635,600	3,211,900
1915 TOTAL - GENERAL EXPENSE	5,750,645	4,954,905	5,508,700	4,438,900

City of Duluth Minnesota - 2013 Budget

Engineering

520-500-1930

Provides engineering services including design, inspection and construction locates for the gas distribution system.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	423,919	503,408	559,000	600,300
5101 Permanent Employees - Overtime	51,331	37,238	50,000	50,000
5103 Temporary Wages	2,061	1,090	3,000	4,500
TOTAL	477,311	541,736	612,000	654,800
EMPLOYEE BENEFITS				
5121 P.E.R.A.	32,265	36,908	38,400	42,500
5122 F.I.C.A. Social Security	28,394	32,477	37,800	40,600
5123 F.I.C.A. Medicare	6,641	7,596	8,800	9,500
5124 Health Insurance	59,048	60,630	95,300	-
5125 Dental Insurance	2,592	2,829	3,600	3,700
5126 Life Insurance	1,215	1,327	1,700	1,700
5127 Health Care Savings	4,184	9,128	6,300	10,900
5130 Cafeteria Plan Benefits				119,400
TOTAL	134,339	150,895	191,900	228,300
OPERATING EXPENSES				
5200 Office Supplies	272	163	800	300
5201 Computer Supplies	18,102	4,131	13,400	19,100
5203 Paper, Stationery and Forms	249	244	200	300
5205 Safety & Training Materials	70	232	500	500
5212 Motor Fuel	8,666	10,319	6,000	7,000
5219 Other Miscellaneous Supplies	1,023	2,467	-	-
5240 Small Tools	153	-	500	200
5241 Small Equipment	6,241	7,835	3,700	4,400
5242 Survey Equipment and Supplies	-	-	4,700	4,700
5303 Engineering Services	-	12,032	40,000	40,000
5320 Data Services	-	-	400	500
5321 Telephone	2,109	2,167	1,800	1,800
5322 Postage	-	10	100	100
5331 Training Expenses	5,917	1,524	5,500	9,600
5335 Mileage Reimbursement	44	81	200	200
5355 Printing and Copying	2,064	523	1,100	1,100
5356 Copier, Printer Lease & Supplies				4,000
5404 Equipment Maintenance Repair	885	2,343	800	600
5409 Fleet Services	7,711	9,514	5,000	6,000
5418 Vehicle/Equipment Lease	1,549	203	2,500	-
5433 Dues and Subscriptions	154	140	400	600
5435 Books and Pamphlets	147	-	200	200
5438 Licenses	207	3,076	100	-
5441 Other Services and Charges	2,429	3,063	2,500	2,500
5486 One Call System	2,688	2,898	2,600	2,600
TOTAL	60,680	62,965	93,000	106,300
1930 TOTAL - ENGINEERING	672,330	755,596	896,900	989,400

City of Duluth Minnesota - 2013 Budget

Customer Services

520-500-1940

Customer Accounts provides meter reading, billing, payment collection and account services for utility customers. Service provides installation, inspection, repair and replacement of meters and checks the integrity of customer utility connections. Servicing appliances provides hookup, inspection, cleaning and repair of gas appliances as well as an annual home service contract for natural gas furnaces. Sales promotion markets the use of natural gas through activities such as advertising, customer promotions, exhibits, lectures and support for community events.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	2,078,725	2,074,558	2,221,800	2,193,800
5101 Permanent Employees - Overtime	148,231	114,221	162,600	143,000
5103 Temporary Wages	-	22,894	14,500	14,500
5118 Meal Allowance	-	170	-	-
TOTAL	2,226,956	2,211,843	2,398,900	2,351,300
EMPLOYEE BENEFITS				
5121 P.E.R.A.	146,229	148,370	151,300	154,600
5122 F.I.C.A. Social Security	133,528	132,724	147,800	145,900
5123 F.I.C.A. Medicare	31,357	31,040	34,600	34,100
5124 Health Insurance	304,777	308,494	392,800	-
5125 Dental Insurance	14,463	14,451	16,000	15,600
5126 Life Insurance	6,780	6,863	7,400	7,200
5127 Health Care Savings	21,436	21,482	35,500	45,600
5130 Cafeteria Plan Benefits				493,600
TOTAL	658,570	663,424	785,400	896,600
OPERATING EXPENSES				
5200 Office Supplies	15,654	10,360	5,300	4,900
5201 Computer Supplies/Software	5,194	-	600	600
5203 Paper/Stationery	3,163	1,468	3,800	3,500
5210 Plant/Operating Supplies	2,322	4,674	7,500	7,500
5212 Motor Fuel	55,648	59,130	62,400	62,400
5215 Shop Materials	2,509	2,418	7,000	7,000
5218 Uniforms	5,062	6,168	5,800	5,800
5219 Other Miscellaneous Supplies	95,147	114,995	71,000	86,000
5220 Repair & Maintenance Supplies	33,106	23,021	22,000	22,000
5227 Utility System Maintenance Supply	99,334	79,098	119,500	120,600
5228 Painting Supplies	1,869	6,462	7,500	7,500
5240 Small Tools	9,084	6,522	8,000	8,000
5241 Small Equipment	17,965	21,282	31,200	23,500
5310 Contract Services	28,359	55,950	48,800	48,800
5320 Data Services	12,035	3,887	-	-
5321 Telephone	8,396	8,641	7,500	7,600
5322 Postage	75,629	69,575	73,900	73,500
5331 Training / Travel	3,454	4,506	9,000	9,000
5339 Armored Pickup	1,690	1,785	1,700	1,800
5340 Advertising and Promotion	123,808	130,597	134,600	134,700
5355 Printing & Copying	212	2,513	1,100	1,400
5356 Copier, Printer Lease & Supplies				1,000
5401 Building Repair & Maintenance	601	94		-
5404 Equipment Repair & Maintenance	8,667	4,848	5,900	6,000
5409 Fleet Services	35,988	38,350	46,600	46,600
5427 Credit Card Commissions	22,725	28,046	28,000	28,000
5432 Uncollectible Accounts	(14,717)	55,685	75,000	65,000
5433 Dues and Subscriptions	450	-	900	800
5438 Licenses	-	-	100	100
5441 Other Services & Charges	3,788	2,083	3,700	3,700
5487 Conservation Improvement	33,321	70,130	305,900	305,900
5615 Customer Deposit Refund Interest	3,627	3,872		-
TOTAL	694,090	816,160	1,094,300	1,093,200
1940 TOTAL - CUSTOMER SERVICES	3,579,616	3,691,427	4,278,600	4,341,100

City of Duluth Minnesota - 2013 Budget

Utility Operations

520-500-1945

Operates, maintains and improves the pipeline distribution system to provide a dependable supply of natural gas to Duluth and surrounding areas.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	936,346	1,037,664	994,400	1,070,100
5101 Permanent Employees - Overtime	216,668	146,929	200,000	175,000
5103 Temporary Wages	-	-	-	-
5118 Meal Allowance	-	542	2,000	2,000
TOTAL	1,153,014	1,185,135	1,196,400	1,247,100
EMPLOYEE BENEFITS				
5121 P.E.R.A.	77,315	80,355	67,900	75,100
5122 F.I.C.A. Social Security	70,869	71,544	74,100	77,200
5123 F.I.C.A. Medicare	16,601	16,746	17,300	18,100
5124 Health Insurance	132,899	138,936	155,300	-
5125 Dental Insurance	6,237	6,833	6,700	7,300
5126 Life Insurance	2,920	3,212	3,100	3,400
5127 Health Care Savings	10,849	11,452	8,900	18,700
5130 Cafeteria Plan Benefits				214,600
5141 Unemployment Compensation	10,071	5,130	-	-
TOTAL	327,761	334,208	333,300	414,400
OPERATING EXPENSES				
5200 Office Supplies	4,816	6,799	2,300	1,600
5201 Computer Supplies/Software	-	1,816	-	-
5205 Safety & Training Materials	15,035	23,059	4,500	3,800
5210 Plant Operations Supplies	10,353	9,393	7,600	7,400
5212 Motor Fuel	62,003	63,679	75,000	70,000
5215 Shop Materials	4,211	3,198	3,800	3,500
5218 Uniforms	4,414	6,479	3,700	4,900
5219 Other Miscellaneous Supplies	263	47	-	-
5220 Repair and Maintenance Supplies	4,856	9,336	3,300	3,300
5222 Paving Materials	12,034	23,593	8,000	8,000
5224 Gravel & Other Maintenance Supplies	22,869	30,255	12,000	12,000
5227 Utility Maintenance Supply	152,220	114,863	130,000	130,500
5228 Painting Supplies	253	-	400	400
5240 Small Tools	10,499	12,478	5,300	5,300
5241 Small Equipment	10,879	5,823	6,600	7,200
5310 Contract Services	1,706	3,594	16,100	16,100
5320 Data Services	-	299	-	-
5321 Telephone	4,108	4,185	3,000	3,000
5331 Training Expense	1,408	521	8,000	9,000
5333 Freight Charges	193	-	-	-
5335 Mileage Reimbursement	3,709	3,795	4,500	4,000
5355 Printing and Copying	1,320	2,119	500	500
5356 Copier, Printer Lease & Supplies				700
5382 Water, Gas & Sewer	-	-	1,500	500
5384 Refuse Disposal	4,065	4,720	3,000	3,000
5400 Miscellaneous Repair & Maintenance	116	-	-	-
5401 Building Repair & Maintenance	603	-	-	-
5404 Equipment Repair & Maintenance	746	8,445	1,000	1,000
5409 Fleet Service Charges	72,659	83,521	80,000	80,000
5415 Vehicle/Equipment Rental	2,245	7,972	3,000	3,000
5419 Other Rentals	9,273	1,266	-	-
5441 Other Services & Charges	2,065	1,091	1,500	1,000
5450 Laundry	9,606	5,146	5,100	5,800
5700 Transfer to General Fund	20,000	28,887	20,000	20,000
TOTAL	448,527	466,379	409,700	405,500
1945 TOTAL - UTILITY OPERATIONS	1,929,302	1,985,722	1,939,400	2,067,000

City of Duluth Minnesota - 2013 Budget

Natural Gas

520-500-1960

This cost center is responsible for the purchase and odorizing of natural gas and monitoring its transportation through the distribution system. This includes ensuring a safe and adequate natural gas supply in compliance with Minnesota Office of Pipeline Safety Regulations.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	359,260	374,776	361,700	430,800
5101	Permanent Employees - Overtime	11,735	8,279	15,000	8,000
	TOTAL	370,995	383,055	376,700	438,800
EMPLOYEE BENEFITS					
5121	P.E.R.A. Contribution	24,689	25,770	24,900	30,400
5122	F.I.C.A. Social Security	22,185	23,022	23,400	27,200
5123	F.I.C.A. Medicare	5,188	5,384	5,500	6,400
5124	Health Insurance	48,524	43,914	49,400	-
5125	Dental Insurance	2,150	2,150	2,200	2,500
5126	Life Insurance	1,008	1,008	1,000	1,200
5127	Health Care Savings	8,059	7,796	3,200	3,800
5130	Cafeteria Plan Benefits				77,900
	TOTAL	111,803	109,044	109,600	149,400
OPERATING EXPENSES					
5200	Office Supplies	-	843	2,500	500
5201	Computer Supplies/Software	277	249	-	-
5210	Plant Operations Supplies	16,249	17,190	15,900	15,900
5212	Motor Fuel	4,948	5,479	6,500	6,500
5218	Uniforms	741	474	1,200	700
5219	Other Miscellaneous Supplies	2,324	893	2,000	1,000
5220	Repair & Maintenance Supplies	16,833	24,572	24,500	15,500
5228	Painting Supplies	-	-	1,000	500
5241	Small Equipment	8,465	4,304	4,000	1,000
5280	Natural Gas Purchases	25,014,748	25,207,873	29,108,100	21,395,800
5310	Contract Services	-	-	-	-
5319	Other Professional Services	-	869	5,000	20,000
5320	Data Services	13,723	30,947	14,500	30,500
5321	Telephone	2,390	1,728	4,200	4,200
5331	Training Expense	5,640	9,546	14,000	14,000
5335	Local Mileage Reimbursement	703	1,109	1,500	2,000
5355	Printing and Copying	380	130	800	400
5356	Copier, Printer Lease & Supplies				1,000
5381	Electricity	7,584	7,643	5,500	7,500
5382	Water/Sewer/Gas	493	1,197	3,000	2,000
5400	Miscellaneous Repair & Maint	752	-	3,000	2,000
5404	Equipment Maintenance Repair	8,053	6,846	14,000	13,000
5409	Fleet Services Charges	5,343	3,210	5,000	5,000
5433	Dues and Subscriptions	4,459	4,565	4,000	4,200
5438	Licenses	150	-	-	-
5441	Other Services & Charges	2,969	4,894	1,000	2,000
	TOTAL	25,117,224	25,334,561	29,241,200	21,545,200
1960	TOTAL - NATURAL GAS	25,600,022	25,826,660	29,727,500	22,133,400

City of Duluth Minnesota - 2013 Budget

Sewer Fund

530

The Sewer Fund accounts for the provision of sewer service to the citizens of Duluth as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's sanitary collection system.

The major expense category is for contractual services and charges paid to the Sanitary District of WLSSD, constituting 52% of total proposed expenses. Presented below is a tabular summary of the major categories of revenues and expenses over a four year period.

Estimated Income and Expense	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUE				
Operating Revenue	17,399,259	17,155,686	17,420,000	18,500,000
Non-Operating Revenue	522,756	91,585	818,800	32,700
	<u>17,922,015</u>	<u>17,247,271</u>	<u>18,238,800</u>	<u>18,532,700</u>
EXPENSES				
Personal Services	2,945,849	3,110,709	3,586,000	3,237,200
Supplies	344,232	265,311	353,400	343,600
Other Services & Charges	1,111,862	1,182,169	1,005,100	1,031,100
WLSSD Treatment	7,478,829	8,520,657	8,647,300	8,820,600
Utilities	123,909	122,534	132,200	128,400
Depreciation/ Amortization	1,211,789	1,265,599	1,388,800	1,384,000
Sanitary Sewer -Grants	1,205,124	821,963	1,280,000	1,280,000
Improvements -Non-Capital	76,503	86,109	56,200	53,100
Debt Service - Interest	557,003	512,610	482,600	444,700
Debt Service - Other	15,376	12,355	14,000	31,500
Capital Lease Interest	104,238	98,586	95,100	86,200
Transfers	374,675	229,265	50,000	197,700
	<u>15,549,389</u>	<u>16,227,867</u>	<u>17,090,700</u>	<u>17,038,100</u>
ESTIMATED OPERATING INCOME (LOSS)	2,372,626	1,019,404	1,148,100	1,494,600
Other Sources of Cash	2,283,437	1,955,411	1,682,300	1,518,900
Other Uses of Cash	(3,870,232)	(5,393,058)	(4,462,400)	(3,642,900)
Increase (Decrease) in Cash	<u>785,831</u>	<u>(2,418,243)</u>	<u>(1,632,000)</u>	<u>(629,400)</u>

City of Duluth Minnesota - 2013 Budget

Sewer Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2012 Budget	2012 Projected	2013 Proposed
ESTIMATED OPERATING INCOME (LOSS)	1,148,100	2,654,011	1,494,600
<u>Other Sources of Cash</u>			
Depreciation and Amortization	1,388,800	1,314,500	1,384,000
Bond Amortization	14,000	44,400	31,500
Other Post Employment Benefits Not Funded	261,400	261,400	-
Due from Other Funds	-	6,740	-
Special Assessment Principal	18,100	123,400	103,400
Total Other Sources of Cash	1,682,300	1,750,440	1,518,900
<u>Other Uses of Cash</u>			
Capital Grants	800,000	800,000	-
Due to Other Funds	-	369,865	-
Budget Carry-Over for Encumbrances	100,000	529,900	-
Net Project Timing Adjustments	238,700	-	-
Capital Improvements from Current Revenues	-	-	-
Infrastructure Improvements	1,302,000	299,200	1,635,000
Capital Equipment Purchases	319,600	227,900	187,800
Bond Principal Payments	1,539,300	1,544,600	1,651,100
AMR Lease Principal Payment	162,800	162,800	169,000
Total Other Uses of Cash	4,462,400	3,934,265	3,642,900
INCREASE (DECREASE) IN CASH	(1,632,000)	470,186	(629,400)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	(320,485)	821,776	1,291,962
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	(1,952,485)	1,291,962	662,562

City of Duluth Minnesota - 2013 Budget

Sewer Fund

530

Revenue Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	-	-	1,500	1,500
4805 Reimbursements	-	-	3,800	27,700
4833 Sewer Revenues	15,316,199	15,085,218	15,346,900	16,407,000
4809 Misc. Operating Revenue	7,862	6,453	1,900	1,000
4802 Interest Earned on Customer Accounts	- 74,468	- 64,758	- 60,000	- 60,000
4831 Fixed Rate Charges	1,923,753	1,920,954	1,933,900	1,922,800
4834 Fond du Lac Grinder Pump Surcharge	- 12,740	- 11,767	- 12,000	- 12,000
4836 I & I Surcharge	(500)	-	-	-
4839 Point of Sale Inspection Fee	64,737	66,536	60,000	68,000
TOTAL OPERATING REVENUES	17,399,259	17,155,686	17,420,000	18,500,000
NON-OPERATING REVENUES:				
4209 Federal Grants - Capital (ARRA)	269,795	-	-	-
4220 Minnesota Grants - Capital	-	52,008	800,000	-
4220 Minnesota Grants - Operating	1,250	-	-	-
4230 Pera Aid	8,283	8,283	8,300	8,300
4806 Connection Fees	9,000	9,000	4,500	4,500
4850 Earnings on Investments	1,181	768	1,000	900
4851 Interest Income - Other Sources	8,322	21,547	5,000	6,000
4853 Gain on Sale of Assets	720	-	-	-
4854 Utility Special Assessments	2,081	(21)	-	13,000
4730 Transfer from Special Revenue Fund	222,124	-	-	-
TOTAL NON-OPERATING REVENUES	522,756	91,585	818,800	32,700
TOTAL REVENUE	17,922,015	17,247,271	18,238,800	18,532,700

City of Duluth Minnesota - 2013 Budget

Director's Office

530-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	42,176	42,272	41,900	58,500
5101	Permanent Employees - Overtime	237	338	-	500
	TOTAL	42,413	42,610	41,900	59,000
EMPLOYEE BENEFITS					
5121	P.E.R.A.	2,791	2,987	2,900	4,100
5122	F.I.C.A. Social Security	2,459	2,618	2,600	3,700
5123	F.I.C.A. Medicare	603	612	600	900
5124	Health Insurance	3,135	3,430	3,600	-
5125	Dental Insurance	211	221	200	300
5126	Life Insurance	99	102	100	100
5127	Health Care Savings	1,080	534	1,300	500
5130	Cafeteria Plan Benefits				8,500
	TOTAL	10,378	10,504	11,300	18,100
OPERATING EXPENSES					
5200	Office Supplies	109	53	100	-
5205	Safety & Training Materials	-	-	-	-
5241	Small Equipment	500	152	200	-
5321	Telephone	139	219	200	100
5331	Training Expense	493	461	300	300
5335	Mileage Reimbursement	28	-	100	100
5356	Copier, Printer Lease & Supplies				100
5441	Other Services & Charges	27	102	-	-
	TOTAL	1,296	987	900	600
1900	TOTAL - DIRECTOR'S OFFICE	54,087	54,101	54,100	77,700

City of Duluth Minnesota - 2013 Budget

Capital

530-500-1905

Capital expenditures support the infrastructure required to collect wastewater for treatment and maintain a dependable sanitary sewer system. This includes the cost of depreciation and debt service.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING EXPENSES				
5420 Depreciation	1,211,789	1,265,599	1,388,800	1,384,000
5441 Other Services and Charges	-	-	-	-
5535 Improvements (Non-Capital)	76,503	86,109	56,200	53,100
5540 Equipment (Non-Capital)	-	4,464	-	-
5611 Bond Interest	557,003	512,610	482,600	444,700
5613 Interest - from Amortization	407	(5,767)	(3,600)	7,400
5614 Capital Lease Interest	104,238	98,586	95,100	86,200
5620 Fiscal Agents Fee	2,120	1,794	1,800	2,000
5622 Bond Amortization	14,969	18,122	17,600	24,100
TOTAL	1,967,029	1,981,517	2,038,500	2,001,500
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bonds	59,752	-	-	-
5533 Capital Improvements - Revenue	538,562	2,115,163	-	-
5536 Utility Infrastructure Replace. Proj.	412,973	983,575	1,302,000	1,635,000
5580 Capital Equipment	440,030	25,638	319,600	187,800
TOTAL	1,451,317	3,124,376	1,621,600	1,822,800
1905 TOTAL - CAPITAL	3,418,346	5,105,893	3,660,100	3,824,300

City of Duluth Minnesota - 2013 Budget

Utility General Expense

530-500-1915

This represents normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, office supplies and utilities.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	6,508	8,887	35,700	35,600
5101 Permanent Employees - Overtime	5	222	-	-
TOTAL	6,513	9,109	35,700	35,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	345	533	2,400	2,400
5122 F.I.C.A. Social Security	405	563	2,200	2,200
5123 F.I.C.A. Medicare	95	132	500	500
5124 Health Insurance	760	1,140	7,100	-
5125 Dental Insurance	52	77	300	300
5126 Life Insurance	833	859	100	100
5127 Health Care Savings	47	68	300	300
5130 Cafeteria Plan Benefits				7,000
5134 Other Post Retirement Benefits	(37,705)	10,069	261,400	-
5135 Retiree Health Insurance	165,104	163,592	209,400	240,800
5151 Worker's Compensation	62,900	89,100	8,900	27,700
TOTAL	192,836	266,133	492,600	281,300
OPERATING EXPENSES				
5200 Office Supplies	331	87	600	500
5201 Computer Supplies/Software	9,370	20,363	24,800	29,300
5205 Safety & Training	286	834	800	800
5211 Cleaning & Janitorial Supplies	2,831	2,852	2,800	3,100
5219 Other Miscellaneous Supplies	3,830	2,022	-	-
5241 Small Equipment	486	3,141	300	500
5301 Auditing Services	2,229	1,797	2,500	2,000
5305 Medical Services/Testing Fees	1,590	1,659	2,000	2,000
5310 Contract Services	-	324	3,000	1,500
5312 Lobbyist Fee	1,000	-	-	-
5320 Data Services	2,506	9,973	12,400	11,700
5321 Telephone	16,571	15,652	8,800	13,000
5331 Training / Travel	281	1,439	1,200	1,400
5335 Mileage Reimbursement - Local	-	-	100	100
5356 Copier, Printer Lease & Supplies				3,300
5360 Insurance	163,700	226,700	36,500	75,700
5381 Electricity	16,656	16,160	14,600	14,600
5382 Water, Gas & Sewer	10,573	11,678	17,000	15,700
5384 Refuse Disposal	2,223	2,281	2,400	2,400
5401 Building Repair & Maintenance	3,963	5,815	6,300	6,300
5404 Equipment Repair & Maintenance	272	364		
5418 Vehicle/Equipment Lease	3,704	5,895	3,000	-
5433 Dues and Subscriptions	-	-	-	-
5438 Licenses	57	23	-	-
5439 Special Projects	93	-	1,500	-
5441 Other Services & Charges	2,000	7,144	2,800	11,700
5450 Laundry	2,764	3,149	2,000	2,000
5493 Cost Allocation	330,700	330,700	306,900	306,900
5700 Transfer to General Fund	-	26,000	-	-
5700 Transfer to Internal Service Funds	324,675	196,050	-	147,700
TOTAL	902,691	892,102	452,300	652,200
1915 TOTAL - UTILITY GENERAL	1,102,040	1,167,344	980,600	969,100

City of Duluth Minnesota - 2013 Budget

Engineering

530-500-1930

Provides engineering services including design, inspection and construction locates for the sanitary sewer collection system.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	277,846	317,419	315,300	298,600
5101	Permanent Employees - Overtime	12,395	13,013	15,000	15,000
5103	Temporary Wages	2,061	1,090	3,000	4,500
	TOTAL	292,302	331,522	333,300	318,100
EMPLOYEE BENEFITS					
5121	P.E.R.A.	19,252	22,514	21,700	21,200
5122	F.I.C.A. Social Security	17,371	19,695	20,500	19,700
5123	F.I.C.A. Medicare	4,063	4,606	4,800	4,600
5124	Health Insurance	36,116	41,413	49,000	-
5125	Dental Insurance	1,683	1,920	2,000	1,900
5126	Life Insurance	789	900	900	900
5127	Health Care Savings	2,863	5,312	4,100	5,700
5130	Cafeteria Plan Benefits				64,700
	TOTAL	82,137	96,360	103,000	118,700
OPERATING EXPENSES					
5200	Office Supplies	254	13	800	300
5201	Computer Supplies	5,603	3,939	6,100	12,100
5203	Paper, Stationary & Forms	249	165	200	300
5205	Safety & Training Materials	70	64	-	500
5212	Motor Fuels	1,126	2,358	500	1,400
5219	Other Miscellaneous Supplies	67	856	1,200	-
5240	Small Tools	120	221	500	200
5241	Small Equipment	5,876	6,168	2,200	2,900
5242	Survey Equipment and Supplies	-	-	4,600	4,600
5320	Data Services	-	-	400	500
5321	Telephone	1,268	1,221	1,100	1,100
5322	Postage	-	10	100	100
5331	Training Expenses	1,064	492	5,900	6,000
5335	Mileage Reimbursement - Local	44	50	100	100
5355	Printing and Copying	526	1,372	700	700
5356	Copier, Printer Lease & Supplies				3,900
5404	Equipment Maintenance/Repair	874	292	800	600
5409	Fleet Services Charges	921	3,124	1,200	1,500
5418	Vehicle/Equipment Lease	1,549	203	2,500	-
5433	Dues & Subscriptions	34	370	600	600
5435	Books & Pamphlets	147	-	200	200
5438	Licenses	169	-	200	-
5441	Other Services and Charges	2,260	3,266	2,400	2,500
5486	One Call System	2,648	2,870	2,600	2,600
	TOTAL	24,869	27,054	34,900	42,700
1930	TOTAL - ENGINEERING	399,308	454,936	471,200	479,500

City of Duluth Minnesota - 2013 Budget

Customer Services

530-500-1940

Customer Accounts provides billing, collection of payments and account services for utility customers.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	266,751	247,370	251,100	248,100
5101	Permanent Employees - Overtime	4,474	2,851	2,800	2,500
5103	Temporary Wages	-	-	-	-
5118	Meal Allowance	-	9	-	-
	TOTAL	271,225	250,230	253,900	250,600
EMPLOYEE BENEFITS					
5121	P.E.R.A.	17,503	16,822	17,000	17,400
5122	F.I.C.A. Social Security	16,260	14,904	15,700	15,500
5123	F.I.C.A. Medicare	3,825	3,486	3,700	3,600
5124	Health Insurance	40,848	40,060	47,700	-
5125	Dental Insurance	2,108	1,945	2,000	1,900
5126	Life Insurance	988	912	900	900
5127	Health Care Savings	3,195	3,200	6,900	2,200
5130	Cafeteria Plan Benefits				57,300
	TOTAL	84,727	81,329	93,900	98,800
OPERATING EXPENSES					
5200	Office Supplies	8,116	5,242	1,400	1,200
5201	Computer Supplies	660	-	300	300
5203	Paper/Stationery	1,865	866	2,300	2,100
5212	Motor Fuel	457	516	700	700
5241	Small Equipment	1,138	1,118	2,100	1,200
5310	Contract Services	16,664	32,722	28,800	28,800
5321	Telephone	215	247	300	400
5322	Postage	44,329	40,636	43,600	43,300
5331	Training Expense	706	737	700	700
5339	Armored Pickup	997	1,053	1,000	1,100
5355	Printing & Copying	119	255	-	200
5356	Copier, Printer Lease & Supplies				400
5401	Building Repair & Maintenance	-	94	-	-
5404	Equipment Repair & Maintenance	4,538	2,586	3,000	3,200
5409	Fleet Services	1,188	448	600	600
5427	Credit Card Commission	7,963	12,038	11,200	11,200
5432	Uncollectible Accounts	41,215	16,347	30,000	25,000
5441	Other Services & Charges	117	15	800	800
5451	Pay Station	-	-	-	-
	TOTAL	130,287	114,920	126,800	121,200
1940	TOTAL-CUSTOMER SERVICES	486,239	446,479	474,600	470,600

City of Duluth Minnesota - 2013 Budget

Utility Operations

530-500-1945

Operates, maintains and monitors a system of pumping stations and pipelines to dependably move wastewater to the WLSSD treatment plant. Cleaning and construction crews maximize the efficiency of the sanitary system through inspection, preventive maintenance, repairs and emergency response.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	906,857	957,049	1,076,100	883,600
5101 Permanent Employees - Overtime	139,432	111,499	145,000	140,000
5103 Temporary Wages	-	-	-	-
5118 Meal Allowance	-	287	2,000	2,000
TOTAL	1,046,289	1,068,835	1,223,100	1,025,600
EMPLOYEE BENEFITS				
5121 P.E.R.A.	69,931	72,170	73,300	63,100
5122 F.I.C.A. Social Security	63,262	64,199	75,700	63,500
5123 F.I.C.A. Medicare	14,795	15,015	17,700	14,800
5124 Health Insurance	129,201	144,146	191,300	-
5125 Dental Insurance	6,349	6,559	7,700	6,600
5126 Life Insurance	2,973	3,077	3,600	3,100
5127 Health Care Savings	10,676	11,478	21,800	9,600
5130 Cafeteria Plan Benefits				254,600
5141 Unemployment Compensation	1,104	497	-	-
TOTAL	298,291	317,141	391,100	415,300
OPERATING EXPENSES				
5200 Office Supplies	13,020	8,664	4,500	2,000
5201 Computer Supplies	900	4,954	2,900	2,300
5205 Safety & Training Materials	17,297	12,739	6,000	4,000
5210 Plant Operations Supplies	18,507	11,839	20,400	20,900
5211 Cleaning/Janitorial Supplies	370	-	-	-
5212 Motor Fuel	42,774	54,531	60,000	60,000
5215 Shop Materials	1,082	-	1,000	1,000
5218 Uniforms	5,428	5,246	5,300	6,100
5219 Other Miscellaneous Supplies	3,052	257	-	-
5220 Repair and Maintenance Supplies	12,953	14,493	13,300	13,300
5222 Paving Materials	13,947	33,142	13,000	13,000
5224 Gravel and other Mtc Materials	45,106	34,401	50,000	50,000
5227 Utility Maintenance Supply	90,195	2,940	49,000	48,500
5240 Small Tools	9,285	6,307	5,500	5,500
5241 Small Equipment	14,146	14,270	20,000	18,100
5310 Contract Services	12,898	10,478	29,500	27,500
5320 Data Services	5,263	5,998	7,700	6,800
5321 Telephone	1,786	2,062	2,100	2,100
5331 Training Expense	17,786	17,020	13,800	15,700
5333 Freight/Delivery Charges	416	330	500	500
5335 Mileage Reimbursement	31,586	22,439	6,600	6,600
5355 Printing and Copying	2,962	3,481	1,000	1,500
5356 Copier, Printer Lease & Supplies				2,000
5381 Electricity	71,216	66,119	64,000	66,000
5382 Water, Gas & Sewer	8,789	12,265	20,500	16,000
5384 Refuse Disposal	14,452	14,031	13,700	13,700
5404 Equipment Maintenance/Repair	95	679	3,600	3,300
5409 Fleet Service Charges	87,982	102,368	110,000	110,000
5410 Fond Du Lac Grinder Pump	5,292	1,084	2,500	2,500
5415 Vehicle/Equipment Rental	685	1,601	3,000	3,000
5419 Other Rentals	4,404	-		
5433 Dues and Subscriptions	310	782	500	500
5438 Licenses	241	533	400	400
5441 Other Services & Charges	15,333	14,894	8,500	8,000
5443 Board & Meeting Expense	-	27		
5450 Laundry	9,093	10,242	8,000	6,500
5700 Transfer to General Fund	50,000	7,215	50,000	50,000
TOTAL	628,651	497,431	596,800	587,300
1945 TOTAL - UTILITY OPERATIONS	1,973,231	1,883,407	2,211,000	2,028,200

City of Duluth Minnesota - 2013 Budget

Wastewater Treatment

530-500-1965

Wastewater Treatment represents the treatment and flow charge from the Western Lake Superior Sanitary District. Services provided include the removal of phosphorous, biochemical oxygen demand and suspended solids to standards specified in a United States Environmental Protection Agency permit.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
5484	Western Lake Superior Sanitary District Srv Charge	7,478,829	8,520,657	8,647,300	8,820,600
5485	Western Lake Superior Sanitary District Testing	<u>216,985</u>	<u>222,455</u>	<u>222,500</u>	<u>221,600</u>
0575	TOTAL- SEWER TREATMENT	7,695,814	8,743,112	8,869,800	9,042,200

City of Duluth Minnesota - 2013 Budget

Inflow and Infiltration

530-500-1970

Inflow and infiltration is responsible for identifying sources of clear water that enter the wastewater Collection system and for making recommendations for the removal of these sources. Grants are available to homeowners to disconnect foundation drains that contribute to excess water in the sanitary system and that may lead to property damage and water pollution.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	451,091	465,532	427,100	416,800
5101	Permanent Employees - Overtime	41,518	39,893	50,000	40,000
5118	Meal Allowance	-	10	-	300
	TOTAL	492,609	505,435	477,100	457,100
EMPLOYEE BENEFITS					
5121	P.E.R.A.	32,052	34,413	29,000	29,300
5122	F.I.C.A. Social Security	30,038	30,886	29,600	28,300
5123	F.I.C.A. Medicare	7,025	7,223	6,900	6,600
5124	Health Insurance	48,766	50,423	55,500	-
5125	Dental Insurance	2,912	2,992	2,900	2,900
5126	Life Insurance	1,365	1,429	1,400	1,400
5127	Health Care Savings	3,971	4,135	3,800	3,800
5130	Cafeteria Plan Benefits				86,700
	TOTAL	126,129	131,501	129,100	159,000
OPERATING EXPENSES					
5200	Office Supplies	846	156	1,000	700
5201	Computer Supplies	666	-	500	500
5205	Safety & Training	26	-	300	300
5212	Motor Fuels	3,812	5,287	9,000	6,000
5218	Uniforms	689	416	1,300	1,700
5220	Repair & Maintenance Supplies	95	127	1,500	500
5227	Utility System Maintenance Supplies	143	-	2,000	1,600
5240	Small Tools	251	48	300	300
5241	Small Equipment	6,298	-	34,100	25,300
5319	Other Professional Services	3,485	-	-	-
5320	Data Services	1,599	822	1,700	1,700
5321	Telephone	4,567	6,496	5,200	3,000
5322	Postage	-	571	500	500
5331	Training Expense	1,536	4,712	6,100	6,200
5335	Mileage Reimbursement	2,080	-	30,000	10,000
5355	Printing & Copying	-	-	1,500	1,500
5356	Copier, Printer Lease & Supplies				500
5404	Equipment Maintenance Repair	4,755	-	4,500	4,500
5409	Fleet Services	4,059	10,768	3,500	4,000
5441	Other Services and Charges	112	8,669	-	1,500
5450	Laundry	-	-	1,700	2,900
5482	Private Property Sewer Grants	1,205,124	821,963	1,280,000	1,280,000
5535	Improvements (Non-Capital)	12,760	-	-	-
	TOTAL	1,252,903	860,035	1,384,700	1,353,200
1970	TOTAL INFLOW & INFILTRATION	1,871,641	1,496,971	1,990,900	1,969,300

City of Duluth Minnesota - 2013 Budget

Clean Water Fund

532

Estimated Income and Expense	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUE				
Operating Revenue	2,938,400	2,885,307	1,915,000	1,865,500
Non-Operating Revenue	8,318,088	4,457,943	4,329,800	2,401,600
	<u>11,256,488</u>	<u>7,343,250</u>	<u>6,244,800</u>	<u>4,267,100</u>
EXPENSES				
Supplies	28,479	-	-	-
Other Services & Charges	30,998	12,639	22,800	14,600
Depreciation/ Amortization	17,212	70,141	443,600	495,400
Grants & Awards	928,606	997,809	800,000	800,000
Debt Service - Interest	40,139	114,213	209,100	207,800
Debt Service - Other	1,194	1,705	1,700	1,700
	<u>1,046,628</u>	<u>1,196,507</u>	<u>1,477,200</u>	<u>1,519,500</u>
ESTIMATED OPERATING INCOME (LOSS)	10,209,860	6,146,743	4,767,600	2,747,600
Other Sources of Cash	313,646	71,845	445,300	497,100
Other Uses of Cash	<u>(9,628,173)</u>	<u>(5,806,941)</u>	<u>(5,368,100)</u>	<u>(3,507,200)</u>
Increase (Decrease) in Cash	<u>895,333</u>	<u>411,647</u>	<u>(155,200)</u>	<u>(262,500)</u>

City of Duluth Minnesota - 2013 Budget

Clean Water Fund Estimated Unrestricted Cash Balance

<u>OPERATING FUND</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Proposed</u>
ESTIMATED OPERATING INCOME (LOSS)	4,767,600	2,819,500	2,747,600
<u>Other Sources of Cash</u>			
Depreciation and Amortization	443,600	297,800	495,400
Bond Amortization	1,700	1,700	1,700
Total Other Sources of Cash	445,300	299,500	497,100
<u>Other Uses of Cash</u>			
Capital Grants	4,329,200	2,243,100	2,400,700
Budget Carry-Over for Encumbrances	-	83,600	-
Capital Improvements from Current Revenues	-	23,100	-
Infrastructure Improvements	-	-	-
Capital Equipment Purchases	-	-	-
Bond Principal Payments	1,038,900	1,030,400	1,106,500
Total Other Uses of Cash	5,368,100	3,380,200	3,507,200
INCREASE (DECREASE) IN CASH	(155,200)	(261,200)	(262,500)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	2,690,300	2,295,747	2,034,547
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	2,535,100	2,034,547	1,772,047

City of Duluth Minnesota - 2013 Budget

Clean Water Surcharge Fund

532

Revenue Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES					
4836	I & I Surcharge	103,250	52,273	80,000	30,000
4837	Clean Water Surcharge	2,835,150	2,833,034	1,835,000	1,835,500
	TOTAL	2,938,400	2,885,307	1,915,000	1,865,500
NON-OPERATING REVENUES					
4209	Federal Grants - Capital	-	-	-	-
4209	Federal Grants - Capital (ARRA)	3,755,604	-	-	-
4220	Minnesota Grants - Capital	4,561,903	4,457,016	4,329,200	2,400,700
4850	Earnings on Investments	581	927	600	900
	TOTAL	8,318,088	4,457,943	4,329,800	2,401,600
TOTAL REVENUE		11,256,488	7,343,250	6,244,800	4,267,100

City of Duluth Minnesota - 2013 Budget

Clean Water Surcharge Fund

532

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING EXPENSES					
5201	Computer Supplies/Software	28,479	-	-	-
5301	Auditing Services	2,232	2,916	2,000	2,200
5420	Depreciation	17,212	70,141	443,600	495,400
5427	Credit Card Commissions	746	1,969	800	2,400
5432	Uncollectible Accounts	30,337	7,754	20,000	10,000
5434	Grants & Awards	928,606	997,809	800,000	800,000
5441	Other Services & Charges	(2,317)	-	-	-
5611	Bond Interest	40,139	114,213	209,100	207,800
5622	Bond Amortization	1,194	1,705	1,700	1,700
	TOTAL	1,046,628	1,196,507	1,477,200	1,519,500
NON-OPERATING EXPENSES					
5532	Capital Improvements-Bond	11,950,973	13,705,047	8,911,500	3,000,900
5533	Capital Improvements-Revenue	659,311	190,677	-	-
5536	Utility Infrastructure Replacement	133,237	49,573	-	-
5580	Capital Equipment	450,744	-	-	-
	TOTAL	13,194,265	13,945,297	8,911,500	3,000,900
TOTAL EXPENSES		14,240,893	15,141,804	10,388,700	4,520,400

City of Duluth Minnesota - 2013 Budget

Stormwater Utility Fund

535

The Stormwater Utility Fund accounts for the provision of stormwater sewer service to the citizens of Duluth as a self-supporting enterprise fund. Activities include the operation and maintenance of the City's stormwater sewer collection system.

The utility was created mid 1998 and began operations as a self supporting utility. The primary funding source is user charges to all residential and business property owners.

Estimated Income and Expense	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUE				
Stormwater Sewer Service	4,685,309	4,598,436	4,700,000	4,686,000
Miscellaneous Revenue	15,711	34,106	21,600	17,800
Non-Operating	31,479	105,898	3,800	700
	<u>4,732,499</u>	<u>4,738,440</u>	<u>4,725,400</u>	<u>4,704,500</u>
EXPENSES				
Personal Services	1,805,028	1,773,546	2,086,000	2,136,300
Supplies	257,860	247,979	229,000	243,800
Other Services and Charges	550,943	699,283	615,300	627,800
Utilities	36,613	36,859	40,900	38,700
Depreciation and Amortization	423,537	452,148	553,300	570,700
Improvements - Non-Capital	78,739	87,031	336,200	328,100
Debt Service - Interest	81,078	71,530	68,400	62,300
Bond Amortization	2,655	2,434	2,500	2,500
Transfers Out	658,425	647,185	685,900	346,800
	<u>3,894,878</u>	<u>4,017,995</u>	<u>4,617,500</u>	<u>4,357,000</u>
ESTIMATED OPERATING INCOME (LOSS)	837,621	720,445	107,900	347,500
Other Sources of Cash	671,596	499,674	565,900	573,200
Other Uses of Cash	<u>(1,617,661)</u>	<u>(1,991,171)</u>	<u>(1,505,700)</u>	<u>(1,333,600)</u>
Increase (Decrease) in Cash	<u>(108,444)</u>	<u>(771,052)</u>	<u>(831,900)</u>	<u>(412,900)</u>

City of Duluth Minnesota - 2013 Budget

Stormwater Utility Fund Estimated Unrestricted Cash Balance

OPERATING FUND	2012 Budget	2012 Projected	2013 Proposed
ESTIMATED OPERATING INCOME (LOSS)	107,900	811,700	347,500
<u>Other Sources of Cash</u>			
Depreciation and Amortization	553,300	496,800	570,700
Bond Amortization	2,500	2,500	2,500
Other Post Employment Benefits Not Funded	-	-	-
Due from Other Funds	-	166,837	-
Special Assessment Principal	10,100	600	-
Total Other Sources of Cash	565,900	666,737	573,200
<u>Other Uses of Cash</u>			
Capital Grants	-	1,600	-
Due to Other Funds	-	150,053	-
Budget Carry-Over for Encumbrances	-	90,600	-
Net Project Timing Adjustments	24,900	-	-
Capital Improvements from Current Revenues	899,000	692,500	1,014,000
Capital Equipment Purchases	386,800	405,000	115,000
Bond Principal Payments	195,000	196,800	204,600
Total Other Uses of Cash	1,505,700	1,536,553	1,333,600
INCREASE (DECREASE) IN CASH	(831,900)	(58,116)	(412,900)
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - BEGINNING	1,659,381	1,649,337	1,591,221
ESTIMATED UNRESTRICTED CASH AND DEBT SERVICE CASH - ENDING	827,481	1,591,221	1,178,321

City of Duluth Minnesota - 2013 Budget

Stormwater Utility Fund

535

Revenue Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:				
4636 Sale of Materials	1,375	2,895	600	1,500
4835 Stormwater Revenues	4,685,309	4,598,436	4,700,000	4,686,000
4802 Interest Earned on Customer Accounts	11,361	27,752	18,000	14,000
4805 Reimbursements	468	2,153	2,500	2,000
4809 Miscellaneous Operating Revenues	2,507	1,306	500	300
TOTAL OPERATING REVENUE	4,701,020	4,632,542	4,721,600	4,703,800
NON-OPERATING REVENUES:				
4210 Federal Grants - Capital	-	80,940	-	-
4210 Federal Grants - Operating	28,339	-	2,600	-
4220 State of Minnesota Grant - Capital	1,250	-	-	-
4220 State of Minnesota Grant - Operating	-	-	-	-
4850 Earnings on Investments	1,284	981	1,200	700
4851 Interest - Other Sources	286	538	-	-
4853 Gain/Loss - Sales of Fixed Assets	320	(1,621)	-	-
4854 Utility Assessments	-	25,060	-	-
4730 Transfer from Internal Service Fund	-	-	-	-
TOTAL NON-OPERATING REVENUES	31,479	105,898	3,800	700
TOTAL REVENUE	4,732,499	4,738,440	4,725,400	4,704,500

City of Duluth Minnesota - 2013 Budget

Director's Office

535-500-1900

The Director's Office provides leadership and management for the Public Works and Utilities Department.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	42,176	42,272	41,900	58,500
5101	Permanent Employees - Overtime	237	338	-	500
	TOTAL	42,413	42,610	41,900	59,000
EMPLOYEE BENEFITS					
5121	P.E.R.A.	2,791	2,987	2,900	4,100
5122	F.I.C.A. Social Security	2,459	2,618	2,600	3,700
5123	F.I.C.A. Medicare	603	612	600	900
5124	Health Insurance	3,136	3,431	3,600	-
5125	Dental Insurance	211	221	200	300
5126	Life Insurance	99	102	100	100
5127	Health Care Savings	1,080	533	1,300	500
5130	Cafeteria Plan Benefits				8,500
	TOTAL	10,379	10,504	11,300	18,100
OPERATING EXPENSES					
5200	Office Supplies	-	50	100	-
5241	Small Equipment	-	152	200	-
5321	Telephone	200	219	200	100
5331	Training Expense	-	-	300	300
5335	Mileage Reimbursement-Local	49	-	100	100
5336	Copier, Printer Lease & Spplies				100
5441	Other Services & Charges	27	102	-	-
	TOTAL	276	523	900	600
1900	TOTAL - DIRECTOR'S OFFICE	53,068	53,637	54,100	77,700

City of Duluth Minnesota - 2013 Budget

Capital

535-500-1905

Capital expenditures support the infrastructure required to provide dependable collection and conveyance of stormwater. This includes the cost of depreciation and debt service.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING EXPENSES				
5420 Depreciation	423,537	452,148	553,300	570,700
5421 Amortization	-	-	-	-
5441 Other Services and Charges	-	-	-	-
5535 Improvements (Non-Capital)	78,739	87,031	336,200	328,100
5540 Equipment (Non-Capital)	-	2,928	-	-
5611 Bond Interest	81,078	71,530	68,400	62,300
5613 Interest from Amortization	516	(746)	(700)	(700)
5620 Fiscal Agent Fees	543	394	400	400
5622 Bond Amortization	2,139	3,180	3,200	3,200
TOTAL	586,552	616,465	960,800	964,000
NON-OPERATING EXPENSES				
5532 Capital Improvements - Bond	-	-	-	-
5533 Capital Improvements - Revenue	931,846	1,229,640	899,000	1,014,000
5580 Capital Equipment	412,178	22,171	386,800	115,000
TOTAL	1,344,024	1,251,811	1,285,800	1,129,000
1905 TOTAL - CAPITAL	1,930,576	1,868,276	2,246,600	2,093,000

City of Duluth Minnesota - 2013 Budget

Utility General Expense

535-500-1915

This represents normal and routine department operating expenses that can be allocated to each utility fund. Examples include costs for safety and training, insurance, office supplies and utilities.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	3,254	4,740	23,100	35,600
5101	Permanent Employees - Overtime	3	111	-	-
	TOTAL	3,257	4,851	23,100	35,600
EMPLOYEE BENEFITS					
5121	P.E.R.A.	173	267	1,500	2,400
5122	F.I.C.A. Social Security	203	300	1,400	2,200
5123	F.I.C.A. Medicare	48	70	300	500
5124	Health Insurance	381	571	5,800	-
5125	Dental Insurance	26	38	200	300
5126	Life Insurance	12	18	100	100
5127	Health Care Savings	24	34	200	300
5130	Cafeteria Plan Benefits				7,000
5134	Other Post Retirement Benefits	9,817	7,677	-	-
5135	Retiree Health Insurance	-	2,529	32,300	37,100
5151	Worker's Compensation	1,500	1,800	2,100.00	600
	TOTAL	12,184	13,304	43,900	50,500
OPERATING EXPENSES					
5200	Office Supplies	86	87	600	500
5201	Computer Supplies/Software	4,888	9,883	14,100	16,400
5205	Safety & Training Materials	204	727	700	700
5211	Cleaning and Janitorial Supplies	2,796	2,954	2,000	2,200
5241	Small Equipment	276	3,010	300	500
5301	Auditing Services	743	598	1,200	1,000
5305	Medical Services/Testing Fees	-	400	400	400
5310	Contract Services	-	95,000	-	-
5320	Data Services	2,506	7,707	9,000	8,700
5321	Telephone	4,863	4,644	5,100	4,500
5331	Training Expenses	281	1,039	1,200	1,400
5335	Mileage Reimbursement - Local	-	-	100	100
5336	Copier, Printer Lease & Spplies				2,300
5360	Insurance	23,800	2,200	3,100	-
5381	Electricity	12,416	12,049	10,400	10,400
5382	Water & Gas	7,183	7,286	12,100	11,200
5384	Refuse Disposal	5,229	5,883	5,000	5,400
5401	Building Repair & Maintenance	2,739	4,571	4,600	4,600
5418	Vehicle/Equipment Lease	2,646	4,887	2,100	-
5433	Dues and Subscriptions	-	1,625	1,700	-
5439	Special Projects	52,218	38,801	9,500	-
5441	Other Services and Charges	25,671	26,871	22,500	8,200
5450	Laundry	2,764	3,149	2,000	2,000
5493	Cost Allocation Charges	170,000	170,000	150,700	150,700
5700	Transfer to General Fund	-	5,300		-
5700	Transfer to Internal Service Funds	147,825	131,475	175,300	131,800
	TOTAL	469,134	540,146	433,700	363,000
1915	TOTAL - UTILITY EXPENSE	484,575	558,301	500,700	449,100

City of Duluth Minnesota - 2013 Budget

Engineering

535-500-1930

Provides engineering services including design, inspection and construction locates for the stormwater collection system.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	267,716	342,260	345,400	368,000
5101	Permanent Employees - Overtime	9,836	13,410	13,000	13,000
5103	Temporary Wages	2,061	16,815	3,000	4,500
	TOTAL	279,613	372,485	361,400	385,500
EMPLOYEE BENEFITS					
5121	P.E.R.A.	18,542	24,170	23,800	26,200
5122	F.I.C.A. Social Security	16,447	21,873	22,200	23,900
5123	F.I.C.A. Medicare	3,846	5,115	5,200	5,600
5124	Health Insurance	35,170	47,043	55,500	-
5125	Dental Insurance	1,613	2,076	2,100	2,200
5126	Life Insurance	756	972	1,000	1,000
5127	Health Care Savings	2,808	5,581	4,400	6,400
5130	Cafeteria Plan Benefits				77,600
	TOTAL	79,182	106,830	114,200	142,900
OPERATING EXPENSES					
5200	Office Supplies	254	13	800	300
5201	Computer Supplies	8,647	4,462	5,900	14,900
5203	Paper, Stationery and Forms	249	165	100	300
5205	Safety & Training Materials	70	221	400	400
5212	Motor Fuel	796	1,702	1,200	1,400
5219	Other Miscellaneous Supplies	67	298	-	-
5240	Small Tools	120	244	500	200
5241	Small Equipment	3,899	6,482	2,200	2,700
5242	Survey Equipment and Supplies	-	-	4,600	4,600
5303	Engineering Services	22,036	48,439	135,000	135,000
5310	Contract Services	7,422	-	5,000	5,000
5320	Data Services	-	-	400	500
5321	Telephone	534	417	800	800
5322	Postage	-	10	100	100
5331	Training Expenses	5,404	2,775	8,500	8,600
5335	Mileage Reimbursement	44	50	200	200
5355	Printing and Copying	526	550	300	300
5336	Copier, Printer Lease & Supplies				3,800
5404	Equipment Maintenance Repair	874	292	800	600
5409	Fleet Services	843	2,640	1,800	1,800
5418	Vehicle/Equipment Lease	1,549	203	2,500	-
5433	Dues and Subscriptions	34	1,155	400	400
5435	Books and Pamphlets	147	100	200	200
5438	Licenses	169	-	200	-
5441	Other Services and Charges	703	995	30,900	30,900
5486	One Call system	2,647	2,870	2,600	2,600
	TOTAL	57,034	74,083	205,400	215,600
1930	TOTAL - ENGINEERING	415,829	553,398	681,000	744,000

City of Duluth Minnesota - 2013 Budget

Customer Services

535-500-1940

Customer Accounts provides billing, collection of payments and account services for utility customers.

Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	93,069	102,952	108,100	106,500
5101	Permanent Employees - Overtime	2,042	1,496	1,500	1,200
5103	Temporary Wages	-	-	-	-
5118	Meal Allowance	-	5	-	-
	TOTAL	95,111	104,453	109,600	107,700
EMPLOYEE BENEFITS					
5121	P.E.R.A.	6,149	6,956	7,300	7,500
5122	F.I.C.A. Social Security	5,719	6,219	6,800	6,700
5123	F.I.C.A. Medicare	1,337	1,454	1,600	1,600
5124	Health Insurance	14,793	16,183	20,500	-
5125	Dental Insurance	725	780	800	800
5126	Life Insurance	340	365	400	400
5127	Health Care Savings	1,191	1,428	3,400	1,000
5130	Cafeteria Plan Benefits				24,300
	TOTAL	30,254	33,385	40,800	42,300
OPERATING EXPENSES					
5200	Office Supplies	3,282	2,497	700	600
5201	Computer Supplies	344	-	200	200
5203	Paper/Stationery	730	339	1,200	1,100
5212	Motor Fuels	-	-	-	-
5241	Small Equipment	510	600	1,200	600
5310	Contract Services	8,685	17,048	15,000	15,000
5321	Telephone	128	174	100	200
5322	Postage	23,128	21,075	22,800	22,700
5331	Training Expense	603	386	400	400
5339	Armored Pickup	520	549	500	600
5355	Printing & Copying	47	100	-	100
5336	Copier, Printer Lease & Spplies				200
5401	Building Repair & Maintenance	-	94	-	-
5404	Equipment Repair & Maintenance	2,365	138	400	400
5409	Fleet Services	4,589	-	-	-
5427	Credit Card Commission	2,251	3,286	2,500	2,500
5432	Uncollectible Accounts	247	10,858	-	5,000
5441	Other Services & Charges	45	-	500	500
	TOTAL	47,474	57,144	45,500	50,100
1940	TOTAL - CUSTOMER SERVICES	172,839	194,982	195,900	200,100

City of Duluth Minnesota - 2013 Budget

Utility Operations

535-500-1945

Maximizes the efficiency of the stormwater system through inspection, cleaning, preventive maintenance and repairs.

Expense Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES				
5100 Permanent Employees - Regular	864,267	758,282	910,400	863,400
5101 Permanent Employees - Overtime	121,337	87,929	100,000	90,000
5103 Temporary Wages	-	-	-	-
5118 Meal Allowance	-	367	1,000	1,000
TOTAL	985,604	846,578	1,011,400	954,400
EMPLOYEE BENEFITS				
5121 P.E.R.A.	65,153	57,639	62,000	60,600
5122 F.I.C.A. Social Security	59,838	51,085	62,600	59,100
5123 F.I.C.A. Medicare	13,994	11,946	14,700	13,800
5124 Health Insurance	109,737	101,632	165,200	-
5125 Dental Insurance	5,938	5,068	6,600	6,200
5126 Life Insurance	2,781	2,369	3,100	2,900
5127 Health Care Savings	9,590	8,807	14,200	8,700
5130 Cafeteria Plan Benefits				189,000
TOTAL	267,031	238,546	328,400	340,300
OPERATING EXPENSES				
5200 Office Supplies	4,623	2,762	2,000	1,500
5201 Computer Supplies/Software	2,289	3,300	1,100	1,400
5205 Safety & Training Materials	7,641	3,820	3,600	3,100
5210 Plant Operating Supplies	6,538	6,396	12,600	12,000
5212 Motor Fuels	52,562	64,856	50,000	54,000
5218 Uniforms	694	1,276	3,600	4,100
5219 Other Miscellaneous Supplies	677	164	-	-
5220 Repair and Maintenance Supplies	4,536	3,798	4,800	4,800
5222 Paving Materials	15,239	28,203	12,000	12,000
5224 Gravel and Other Maintenance Materials	42,903	30,264	20,700	27,700
5227 Utility Maintenance Supplies	72,367	34,477	53,500	53,000
5240 Small Tools	2,550	1,964	6,000	5,000
5241 Small Equipment	18,023	29,885	22,100	17,600
5310 Contract Services	2,681	24,737	16,300	16,300
5320 Data Services	380	847	2,000	400
5321 Telephone	2,135	2,416	2,300	2,300
5322 Postage	-	-	200	200
5331 Training Expense	9,198	13,329	10,700	12,100
5333 Freight and Delivery Charges	-	-	500	300
5335 Mileage Reimbursement	15,627	14,153	20,000	15,000
5355 Printing & Copying	3,378	8,899	5,500	5,500
5336 Copier, Printer Lease & Supplies				500
5382 Water /Sewer/Gas	-	569	2,500	800
5384 Refuse Disposal	11,785	11,072	10,900	10,900
5404 Equipment/Maintenance Repair	3,793	9,803	6,300	6,300
5409 Fleet Services	124,828	123,089	90,000	100,000
5415 Vehicle/Equip Rent	-	14,639	7,000	7,000
5419 Other Rentals	3,993	2,124	-	-
5433 Dues and Subscriptions	2,175	550	500	1,000
5438 Licenses	400	-	500	500
5441 Other Services & Charges	354	273	900	31,100
5450 Laundry	7,411	8,013	6,500	6,000
5700 Transfer to General Fund	510,600	510,410	510,600	215,000
TOTAL	929,380	956,088	885,200	627,400
1945 TOTAL - UTILITY OPERATIONS	2,182,015	2,041,212	2,225,000	1,922,100

City of Duluth Minnesota - 2013 Budget

Street Lighting Utility

550

The Street Lighting Utility was created in 2009 to be a self supporting enterprise fund to provide for the operation, maintenance and improvement of the street lighting and traffic control systems.

Estimated Revenues/Expenses	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
REVENUE				
Operating Revenue	1,190,746	1,873,843	2,134,700	2,134,700
Non-Operating	79,372	20,195	16,000	16,000
	<u>1,270,118</u>	<u>1,894,038</u>	<u>2,150,700</u>	<u>2,150,700</u>
EXPENSE				
Personal Services	400,552	393,154	517,700	422,400
Supplies	184,191	151,634	147,200	151,500
Other Services and Charges	72,208	60,142	204,600	190,500
Utilities	678,128	650,583	750,000	750,000
Depreciation	<u>221,769</u>	<u>222,685</u>	<u>225,000</u>	<u>225,000</u>
	1,556,848	1,478,198	1,844,500	1,739,400
ESTIMATED OPERATING INCOME / (LOSS)	(286,730)	415,840	306,200	411,300
Other Sources of Cash			225,000	225,000
Other Uses of Cash			(261,502)	(450,000)
Increase (Decrease) in Cash	<u></u>	<u></u>	<u>269,698</u>	<u>186,300</u>

BUDGETED FTE'S	2010	2011	2012	2013
32 Traffic Operations Leadworker	1	1	1	1
30 Electrician	1	1	1	1
30 Signal Technician	2	2	2	2
22 Maintenance Worker	0	0	1	1
Division Total	4	4	5	5

City of Duluth Minnesota - 2013 Budget

Street Lighting Fund Estimated Budgetary Cash Balance

<u>OPERATING FUND</u>	2012 Projected	2013 Proposed
ESTIMATED UNRESTRICTED CASH BALANCE	(15,475)	254,223
Estimated Net Income (Loss)	306,200	411,300
<u>Other Sources</u>		
Depreciation	<u>225,000</u>	<u>225,000</u>
Total Other Sources	225,000	225,000
<u>Other Uses</u>		
Capital Improvements	100,000	300,000
Capital Equipment Purchases	<u>161,502</u>	<u>150,000</u>
Total Other Uses	261,502	450,000
ESTIMATED BUDGETARY YEAR END CASH BALANCE	<u>254,223</u>	<u>440,523</u>

City of Duluth Minnesota - 2013 Budget

Street Lighting Utility

550

Revenue Detail	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
OPERATING REVENUES:				
4838 Street Lighting Fee	1,190,746	1,873,843	2,134,700	2,134,700
TOTAL OPERATING REVENUES	1,190,746	1,873,843	2,134,700	2,134,700
NON-OPERATING REVENUES				
4636 Sale of Scrap	2,073	3,888		
4654 Other Reimbursements	31,906	10	10,000	10,000
4680 Damages or Losses Recovered	39,061	7,828		
4802 Interest Earned	6,331	8,469	6,000	6,000
TOTAL NON-OPERATING REVENUES	79,371	20,195	16,000	16,000
TOTAL REVENUE	1,270,117	1,894,038	2,150,700	2,150,700

City of Duluth Minnesota - 2013 Budget

Street Lighting Utility

550

Operating Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	270,664	261,217	364,400	264,300
5101	Permanent Employees - Overtime	39,342	38,726	40,000	40,000
5103	Temporary Employees - Regular	0	0	0	0
	TOTAL	310,006	299,943	404,400	304,300
EMPLOYEE BENEFITS					
5121	P.E.R.A.	20,711	20,590	20,900	21,600
5122	F.I.C.A. Social Security	18,397	17,671	18,900	18,900
5123	F.I.C.A. Medicare	4,302	4,133	4,400	4,400
5124	Health Insurance	42,029	45,895	51,900	0
5125	Dental Insurance	1,824	1,758	1,900	1,900
5126	Life Insurance	855	818	900	900
5127	Health Care Savings Plan	2,428	2,346	14,400	2,500
5130	Cafeteria Plan Benefits				67,900
	TOTAL	90,546	93,211	113,300	118,100
OTHER EXPENDITURES					
5200	Office Supplies	1,736	1,703	1,000	1,000
5201	Computer Supplies	451	2,781	900	500
5205	Safety & Training	867	1,750	1,500	1,500
5211	Cleaning/Janitorial Supplies	1,192	1,851	1,000	1,000
5212	Motor Fuels	38,542	6,970	35,000	35,000
5218	Uniforms	1,512	1,136	2,000	2,000
5219	Other Miscellaneous Supplies	8,694	2,272	1,800	2,500
5226	Sign & Signal Supplies	71,907	60,548	50,000	50,000
5230	Street Lighting Supplies	48,456	49,869	50,000	50,000
5240	Small Tools	4,319	6,544	3,000	4,000
5241	Small Equipment	6,515	16,210	1,000	4,000
5319	Other Professional Services	0	0	30,000	15,000
5321	Telephone	686	876	700	700
5331	Travel/Training	1,480	1,767	1,000	1,000
5335	Mileage Reimbursement - Local	3,811	3,454	3,500	3,500
5389	Electricity	678,128	650,583	750,000	750,000
5389	Street Lighting	19,397	22,152	15,000	15,000
5401	Bldg/Structure Repair & Maintenance	247	43	1,000	1,000
5404	Equipment Repair & Maintenance	786	315	500	500
5409	Fleet Service Charges	27,504	23,696	50,000	50,000
5415	Equipment Rental	281	0	500	500
5420	Depreciation	221,769	222,685	225,000	225,000
5432	Uncollectible Accounts	12,232	243	0	0
5433	Dues & Subscriptions	70	80	100	100
5435	Books	80	0	100	100
5438	Licenses	35	79	200	200
5441	Other Services & Charges	4,153	6,155	100	1,000

City of Duluth Minnesota - 2013 Budget

Street Lighting Utility

550

Operating Expense Detail		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
5450	Laundry	1,446	1,282	1,900	1,900
5493	Cost Allocation	0	0	100,000	100,000
5580	Capital Equipment	0	32,077	150,000	150,000
TOTAL		1,156,296	1,117,121	1,476,800	1,467,000
TOTAL STREET LIGHT UTILITY		1,556,848	1,510,275	1,994,500	1,889,400

City of Duluth Minnesota - 2013 Budget

Internal Service Funds

Funds

Self Insurance - Workers Comp
 Self Insurance - Liability
 Medical Health Fund
 Dental Health Fund
 Fleet Services

Internal Service funds account for financing of goods or services provided by one department to other departments of the City, or to other governmental units, on a cost reimbursement basis.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	10,670,271	10,907,648	8,670,147	7,158,247
REVENUES				
Participation from Other Funds	18,323,931	18,552,131	19,028,500	22,448,220
Charges for Services	3,333,297	3,602,574	3,557,100	3,944,300
Miscellaneous	2,783,836	2,589,246	3,584,400	2,643,300
TOTAL REVENUES	24,441,064	24,743,951	26,170,000	29,035,820
EXPENSES				
Personal Services	1,771,486	1,848,588	1,941,400	2,064,700
Other Expenditures	4,287,185	4,291,233	4,423,200	4,813,700
Claims	18,145,016	20,841,631	21,317,300	23,542,000
TOTAL EXPENSES	24,203,687	26,981,452	27,681,900	30,420,400
FUND BALANCE - DECEMBER 31	10,907,648	8,670,147	7,158,247	5,773,667

City of Duluth Minnesota - 2013 Budget

Self Insurance - Worker's Compensation

605

Accounts for the payment of worker's compensation claim expenses of injured employees. It is a self-insured plan administered for the City by an outside agency.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	588,435	1,094,093	1,347,829	1,394,629
REVENUES				
Transfer from City Funds:				
General	900,000	700,000	800,000	500,000
Public Utility	334,200	418,400	243,400	170,800
Spirit Mountain	17,840	8,810	0	0
Duluth Airport	117,855	27,855	0	0
Other Reimbursements	48,553	96,819	50,000	50,000
TOTAL REVENUES	1,418,448	1,251,884	1,093,400	720,800
EXPENSES				
Personal Services	326,158	313,154	350,000	407,400
Claims:				
Worker's Compensation	110,995	388,681	346,600	378,200
Other Services and Charges	475,637	296,313	350,000	307,800
TOTAL EXPENSES	912,790	998,148	1,046,600	1,093,400
FUND BALANCE - DECEMBER 31	1,094,093	1,347,829	1,394,629	1,022,029

City of Duluth Minnesota - 2013 Budget

Self Insurance - Liabilities

610

Accounts for the payment of sundry insurance premiums and loss control activities, as well as the settlement of various claims, judgments and lawsuits against the City of Duluth.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	622,971	1,316,033	1,816,621	1,799,621
REVENUES				
Transfer from City Funds:				
General	200,000	400,000	300,000	0
Public Utility	615,000	708,200	294,300	268,800
Duluth Steam	1,160	3,166	3,200	2,900
Spirit Mountain	22,174	20,667	0	21,820
Duluth Airport	57	58	0	100
DEDA	18,858	20,655	20,600	21,800
Other Reimbursements	121,182	30,977		0
TOTAL REVENUES	978,431	1,183,723	618,100	315,420
EXPENSES				
Claims: Liability	11,737	391,193	325,100	391,500
Property/Boiler Insurance	101,293	110,494	110,000	104,400
Other Services and Charges	172,339	181,448	200,000	209,900
TOTAL EXPENSES	285,369	683,135	635,100	705,800
FUND BALANCE - DECEMBER 31	1,316,033	1,816,621	1,799,621	1,409,241

City of Duluth Minnesota - 2013 Budget

Medical Health Fund

630

Accounts for health care activities of the City's Joint Powers Enterprise self-insurance plan. Health care costs for retired and active employees of the city and participating city authorities are paid from this fund. The fund is financed by employer and employee premiums as specified in the various collective bargaining agreements. Plan oversight including premium rate setting is provided by the Joint Powers Enterprise Board of Trustees.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	8,583,026	7,656,073	4,876,328	3,597,528
REVENUES				
City Employer/Employee Premiums	15,781,011	15,925,200	17,034,000	21,129,000
Sub-Group Employer/Employee Premiums	1,260,714	1,294,637	1,378,300	1,713,800
Miscellaneous	955,563	733,055	1,739,100	462,500
TOTAL REVENUES	17,997,288	17,952,892	20,151,400	23,305,300
EXPENSES				
Personal Services	250,000	250,000	250,000	255,000
Claims	17,409,024	19,453,643	19,926,400	22,017,200
Other Services and Charges	1,265,217	1,028,994	1,253,800	1,371,900
TOTAL EXPENSES	18,924,241	20,732,637	21,430,200	23,644,100
FUND BALANCE - DECEMBER 31	7,656,073	4,876,328	3,597,528	3,258,728

City of Duluth Minnesota - 2013 Budget

Dental Health Fund

633

To account for the collection of premiums and the payment of dental costs for employees of the City of Duluth and various outside agencies.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	253,757	307,435	403,689	385,089
REVENUES				
Transfer from City Funds	315,776	319,120	333,000	333,000
Sub-Groups	64,657	69,258	65,000	65,000
Miscellaneous	333,167	364,500	352,000	352,000
TOTAL REVENUES	<u>713,600</u>	<u>752,878</u>	<u>750,000</u>	<u>750,000</u>
EXPENSES				
Claims	613,260	608,114	719,200	755,100
Other Services and Charges	46,662	48,510	49,400	51,800
TOTAL EXPENSES	<u>659,922</u>	<u>656,624</u>	<u>768,600</u>	<u>806,900</u>
FUND BALANCE - DECEMBER 31	307,435	403,689	385,089	328,189

City of Duluth Minnesota - 2013 Budget

Fleet Services

660

This internal service fund accounts for the cost to repair and maintain all vehicles and various equipment for operating departments within the general fund and the enterprise funds.

	2010 Actual	2011 Actual	2012 Budget	2013 Proposed
FUND BALANCE - JANUARY 1	622,082	534,014	225,680	(18,620)
REVENUES				
Fleet Services				
General Fund	2,427,130	2,632,199	2,559,500	2,925,000
Parks Fund				7,500
Golf Fund	52,633	68,996	60,000	60,000
Parking Fund	0	1,151	3,000	11,000
Water and Gas	459,871	497,875	520,400	514,400
Sewer	142,321	179,400	186,200	184,200
Stormwater	183,618	192,286	143,000	157,200
Street Light Utility	66,047	30,667	85,000	85,000
Other	1,677			
TOTAL REVENUES	3,333,297	3,602,574	3,557,100	3,944,300
EXPENSES				
Personal Services	916,200	981,003	1,009,000	1,019,900
Benefits	279,128	304,431	332,400	382,400
Other Expenses	2,214,955	2,625,474	2,460,000	2,767,900
Capital Outlay	11,082	0		
TOTAL EXPENSES	3,421,365	3,910,908	3,801,400	4,170,200
FUND BALANCE - DECEMBER 31	534,014	225,680	(18,620)	(244,520)
BUDGETED FTE'S	2010	2011	2012	2013
1115 Manager, Maintenance Operations	0.2	0.2	0.2	0.25
1050 Mgr, Maintenance & Supply	1	1	1	1
133 Budget Analyst	0.2	0.2	0.2	0.25
32 Fleet Services Leadworker	2	2	2	2
28 Mechanic	5	5	6	6
28 Welder	2	2	2	2
27 Storekeeper	1	1	1	1
27 Industrial Equipment Technician	1	1	1	1
25 Equipment Maintenance Spec	2	2	2	2
24 Assistant Storekeeper	2	2	2	2
22 Maintenance Worker	1	1	1	1
Division Total	17.4	17.4	18.4	18.5

City of Duluth Minnesota - 2013 Budget

Fleet Services

660-015

EXPENSE DETAIL		2010 Actual	2011 Actual	2012 Budget	2013 Proposed
PERSONAL SERVICES					
5100	Permanent Employees - Regular	898,612	955,673	989,000	999,900
5101	Permanent Employees - Overtime	17,588	25,330	20,000	20,000
5103	Temporary Employees - Regular	0	0	0	0
	TOTAL	916,200	981,003	1,009,000	1,019,900
5121	P.E.R.A.	60,298	65,454	68,800	71,600
5122	F.I.C.A. Social Security	55,865	58,680	62,600	63,200
5123	F.I.C.A. Medicare	13,065	13,723	14,600	14,800
5124	Health Insurance	128,068	144,122	149,100	0
5125	Dental Insurance	6,350	6,682	7,100	7,100
5126	Life Insurance	3,988	4,095	3,300	3,300
5127	Health Care Savings Plan	11,494	11,675	26,900	10,000
5130	Cafeteria Plan Benefits				212,400
	TOTAL	279,128	304,431	332,400	382,400
OTHER EXPENDITURES					
5200	Office Supplies	3,392	3,572	4,000	4,000
5201	Computer Supplies/Software	142	3,025	5,000	5,000
5205	Safety & Training Materials	1,169	668	4,000	4,000
5210	Plant/Operating Supplies	8,443	18,206	15,000	16,000
5212	Motor Fuel	1,035,167	1,319,638	1,065,000	1,295,000
5215	Shop Materials	9,471	10,983	13,000	13,000
5219	Other Miscellaneous Supplies	11,858	6,157	17,000	10,000
5221	Equipment Repair Supplies	795,719	872,322	864,000	950,400
5240	Small Tools	6,044	6,314	7,000	7,000
5241	Small Equipment	1,938	4,676	5,000	5,000
5405	Medical Services/Testing Fees	0	0	500	500
5319	Other Professional Services	504	202	1,500	1,500
5320	Data Services	3,395	4,488	4,000	5,000
5321	Telephone	2,091	1,176	1,000	500
5334	Training Expense	1,372	1,078	4,500	4,500
5335	Mileage Reimbursement	4,481	320	6,000	2,000
5381	Electricity	16,400	16,816	20,000	15,000
5382	Water, Gas and Sewer	13,225	12,928	15,000	15,000
5384	Refuse Disposal	1,570	1,642	2,000	2,000
5401	Building Structure Repair	2,076	31,395	2,500	10,500
5404	Equipment Repair & Maintenance	77,008	93,799	125,500	125,500
5418	Vehicle/Equipment Lease	3,545	3,807	4,000	4,000
5419	Other Rental	0	0	1,500	1,500
5420	Depreciation	72,033	68,439	65,800	65,800
5438	Licenses	6,991	1,093	8,000	4,000
5441	Other Services and Charges	10,857	17,815	30,000	30,000
5450	Laundry	13,083	14,171	12,000	14,000
5493	Cost Allocation Charges	108,200	108,200	108,200	108,200
5604	Capital Lease Principle	0		47,200	47,200
5615	Capital Lease Interest	4,781	2,544	1,800	1,800
5580	Capital Equipment	11,082			
	TOTAL	2,226,037	2,625,474	2,460,000	2,767,900
	TOTAL EXPENSES	3,421,365	3,910,908	3,801,400	4,170,200